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REPORT OF THE
GOVERNOR OF PORTO RICO

TO THE SECRETARY OF WAR

1914



WASHINGTON
GOVERNMENT PRINTING OFFICE
1914

ERRATA.

On page 122, line 1, change to read:

“Section 33 of the act approved on March 14, 1912, to * * *

On page 123, line 9 and 10, change to read:

“* * * by section 33 of the act to reorganize the service of sanitation approved on March 14, 1912, authorized * * *



ANNUAL REPORTS, WAR DEPARTMENT

FISCAL YEAR ENDED JUNE 30, 1914

REPORT OF THE
GOVERNOR OF PORTO RICO

TO THE SECRETARY OF WAR

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REPORT OF THE GOVERNOR OF PORTO RICO.

FOURTEENTH ANNUAL REPORT
OF
THE GOVERNOR OF PORTO RICO.

GOVERNMENT HOUSE,
San Juan, Porto Rico, September 14, 1914.

SIR: In pursuance of law I have the honor to present the following report of the Governor of Porto Rico covering the fiscal year ending June 30, 1914.

INTRODUCTION.

This period has been one of financial difficulty and economic readjustment. The reasons for this were both general and special.

The general reasons need only to be mentioned, for they were national and even international in their scope and are generally understood. Amongst the general causes for business disturbance, those that affected Porto Rico most were the new tariff law of the United States and the general recession in business activity which seemed to be felt all over the civilized world.

There were special reasons, however, why Porto Rico should feel more keenly perhaps than any other geographical section in the country the specific changes made by the new tariff law of the United States. In the first place the general reductions in rates of duties on imports have seriously affected the income of the insular government derived from that source. This subject is fully treated in the treasurer's report, but for the present it is sufficient to state that the decrease in insular revenues from customs duties amounted to \$354,291, or more than 34 per cent of the total customs receipts, which is itself a serious matter to a government of such limited resources as that of Porto Rico.

But far more important to the external commerce and general economic condition of the island were the changes that have taken place in the sugar industry, which holds by far the most commanding position in the industrial life of Porto Rico. The serious decline in this industry which showed itself in the figures and tables of last year's report has continued in a still more marked degree this year. While this decline was not wholly due to changes, present and prospective, in the rates of duty, it nevertheless reflected itself very seriously in the figures of external commerce and general conditions of trade for this immediate year.

Summarizing briefly the general results of the year's work, the following features may be mentioned as of principal interest:

In external commerce there has been a decrease in the total value of exports of \$6,000,803 from the figures of last year, which is almost exactly accounted for by the decrease in exports of sugar, this having

amounted to \$6,378,823. This decrease in value of sugar exports was produced by a sharp decline both in quantity, which was about 62,000 tons less than last year, and in price, which was \$6.43 per ton less than the year previous. Outside of sugar there was a slight increase of about \$378,000 in the value of exports. Exports to the United States reflected quite accurately the decline in sugar, falling off \$6,115,443. The total exports were \$43,102,762.

Turning to imports we find only a slight decrease in the imports from the United States, namely, \$586,637, the total amounting to \$32,568,368, while that of the previous year was \$33,155,005. The total imports from all countries for last year were \$36,406,787, a falling off of only \$493,275 from the amount of the previous year, notwithstanding the heavy decline in the total exports. There was a slight increase in the value of imports from foreign countries of \$93,362.

Thus the total external trade for the year was \$79,509,549, a decrease of \$6,500,000 from that of the year before. This decrease is confined almost wholly to the side of exports and is represented fairly accurately by the single item of sugar.

Eighty-four per cent of the external commerce of the island was carried on with the United States, representing a trade valued at \$67,000,000, while the remainder of the external trade valued at approximately \$12,500,000, was distributed among foreign countries, Cuba being the largest participant to the value of about \$3,100,000. Of the external purchases approximately 90 per cent were made in the mainland markets of the United States, representing an expenditure therein of over \$32,500,000, principally manufactured articles. In exchange for this, the mainland markets received from Porto Rico \$34,423,180 worth of merchandise consisting almost exclusively of raw products, and all of which would necessarily have been imported from foreign countries had it not gone from this territory. Were it not for the fact that practically the whole of the coffee crop amounting to about \$8,000,000 annually is sold in foreign countries, it is not unreasonable to suppose that approximately the whole of the foreign trade would be with the United States. In spite of the fact that the latter country does not buy any of the island's coffee, Porto Rico has maintained its position as one of the largest and most valuable of the world's customers of the United States, which it has become since 1901, when free trade with the mainland was established to the great advantage of both countries.

Internal business, while slowly adjusting itself to the changes made necessary in the sugar industry, has naturally assumed a conservative and waiting attitude which has prevented the inauguration of new enterprises. The dread of the possible results of the free-sugar provision that is impending under the present tariff law has tended to check progress and developments in other lines of business interwoven with this industry; but the situation has demonstrated the general soundness of the actual business of the island, for while progress has been checked, only a few over-extended and badly managed enterprises have actually come to grief.

The condition of the recognized banking institutions, as shown by a consolidation of their statements for June 30, reflects alike the continued confidence of the public in these institutions and the conservative judgment of their management. The deposits aggre-

gated about \$11,000,000, which was naturally somewhat less than those of the previous year; but with an average cash reserve, which was ample to cover all contingencies, they were in a sound condition.

During the fiscal year 18 new domestic corporations with a paid in capital of \$45,000 and 8 foreign corporations were officially registered and authorized to transact business of various kinds. The decrease in these figures from those of the previous year illustrates afresh the halting attitude of business generally, to which reference has already been made.

Careful attention has been steadily given to the development of agriculture, for which purpose the insular board of agriculture, in cooperation with the agencies of the Federal Government, has disseminated information to the various producers throughout the island as to the most effective means to be adopted in working out the various problems of cultivation, preservation, transportation, and marketing of crops. It is most gratifying to be able to report that the results of this work are already noticeable in many lines of production.

Only a beginning has been made in the broad field of scientific agriculture, but the insular government has thoroughly aligned its work with that of the Federal Government in this great department of social progress. Henceforth the representatives of the two Governments will endeavor to work together toward the development of intensive farming and diversified agriculture to the end that the rural inhabitants, working upon small plots of land in which they will have a proprietary interest, may become more independent and self-respecting citizens.

The bureau of weights and measures, organized under the law passed August 18, 1913, in its first report, published elsewhere in this volume, exhibits results of great interest and importance which will ultimately be of inestimable benefit to all classes of people, especially to the poorest, who are in most need of protection from possible frauds in retail trade.

The last fiscal year witnessed a herculean effort to attack in an enlarged way and from new angles of approach the darkest and most stubborn of all the social and political problems of Porto Rico, namely, that of illiteracy. It was in large part due to the notable increase in expenditures for public education that the budgetary difficulties so frequently mentioned in this report were brought about. These heavy expenditures, however, were maintained in great part throughout the year, and in the economies which were forced upon the government the department of education was treated with as much liberality as possible. Particularly in the matter of rural education, the pledge was made and kept that whatsoever reductions might be necessary not a single rural school should be closed. For the people of Porto Rico realize that the foundation stone of their school system is the rural school. It is also the crux of the whole problem of education, as it is in all agricultural countries. Porto Rico is emphatically an agricultural country. Of its 1,200,000 people 79 per cent live in the rural districts, and of this great rural population 70 per cent is still illiterate, and this in spite of all we have been able to do for them in the 14 years of American rule. Even last

year, when the greatest effort was made to provide schoolhouses and teachers for this great army of rural children, only one-third of them could be enrolled in all the rural schools, and to do this required an average enrollment of 74 to each teacher. Of the 331,000 rural children of school age (5 to 18 years) 109,534 were enrolled at some time during the school year.

These schools were taught in about 1,200 separate buildings, of which only 300, or one-fourth, are the property of the school boards, and constructed especially for school purposes. Of these 53 were built during the year.

In addition to this effort at extension of rural school work, much attention and thought were given to improving and enriching the course of instruction. Elementary courses in practical agriculture were taught in the rural schools throughout the island, and while the Spanish language is generally used as the vehicle of instruction, the English language is taught in all the rural schools, beginning with the second grade.

Turning to the urban zone, where the educational work is done in graded schools, we find naturally that much more rapid progress has been made. Of the 83,000 children of school age in the cities and towns 85 per cent were enrolled last year, averaging about 60 pupils to each teacher. Forty-one per cent of the buildings belong to the school boards, and the course of instruction included vocational training for both sexes in the last three of the eight grades, and the English language is made the vehicle of instruction in nearly all subjects.

After a full and candid survey of the educational situation of the island of Porto Rico, there is produced upon the mind of an intelligent and impartial observer a general feeling of astonishment that so much has been accomplished in so short a time in solving so vast a problem with such limited resources. And yet so much remains to be done that inexhaustible patience and indefatigable persistence are necessary to accomplish it.

A frank and sincere discussion of the entire educational situation is contained in the departmental report contained in this volume.

The work of sanitation has gone forward hopefully and successfully through the year. The lowest death rate ever recorded has been achieved, and the special work against hookworm disease and tuberculosis has been steadily prosecuted as rapidly and vigorously as funds for these purposes permitted.

At two or three stations in the interior of the island many hundreds of cases of uncinariasis (hookworm) were treated in the few months during which it was possible to continue them in operation. The sanitation has also directed a systematic and very successful campaign for the provision of pure water supply and other sanitary necessities in the cities of the island. Nine cities have installed systems of waterworks during the year.

EXTERNAL COMMERCE.

The value of imports and exports during the fiscal year 1913-14 aggregated \$79,509,549, a decrease of \$6,494,078 from the corresponding total of the previous year. Imports were valued at \$36,406,787 and exports at \$43,102,762, a decrease in the former of \$493,275,

and in the latter of \$6,000,803. The causes and the significance of these decreases have already been discussed in this report.

The following tables indicate the relative values and quantities of imports and exports during the year 1913-14 and previous years:

TABLE NO. 1.—*Merchandise shipped from Porto Rico to the United States and foreign countries.*

Years.	To the United States.	To foreign countries.	Total.
1901.....	\$5,581,288	\$3,002,679	\$8,583,967
1902.....	8,378,766	4,055,190	12,433,956
1903.....	11,051,195	4,037,884	15,089,079
1904.....	11,722,826	4,543,077	16,265,903
1905.....	15,633,145	3,076,420	18,709,565
1906.....	19,142,461	4,115,069	23,257,530
1907.....	22,070,133	4,926,167	26,996,300
1908.....	25,891,281	4,753,209	30,644,490
1909.....	26,394,312	3,998,913	30,393,225
1910.....	32,095,645	5,864,574	37,960,219
1911.....	34,765,409	6,152,958	39,918,367
1912.....	42,873,401	6,832,012	49,705,413
1913.....	40,538,623	8,564,942	49,103,565
1914.....	34,423,180	8,679,582	43,102,762

TABLE NO. 2.—*Merchandise shipped into Porto Rico from the United States and foreign countries.*

Years.	From the United States.	From foreign countries.	Total.
1901.....	\$6,965,408	\$1,952,728	\$8,918,136
1902.....	10,882,653	2,326,957	13,209,610
1903.....	12,245,845	2,203,441	14,449,286
1904.....	11,210,069	1,958,960	13,169,029
1905.....	13,974,070	2,562,189	16,536,259
1906.....	19,224,881	2,602,784	21,827,665
1907.....	25,686,285	3,580,887	29,267,172
1908.....	22,677,376	3,148,289	25,825,665
1909.....	23,618,545	2,925,781	26,544,326
1910.....	27,097,654	3,537,201	30,634,855
1911.....	34,671,958	4,115,039	38,786,997
1912.....	38,470,963	4,501,928	42,972,891
1913.....	33,155,005	3,745,057	36,900,062
1914.....	32,568,368	3,838,419	36,406,787

TABLE NO. 3.—*Merchandise shipped into and from Porto Rico in trade with the United States.*

Years.	Imports.	Exports.	Total trade with United States.
1901.....	\$6,965,408	\$5,581,288	\$12,546,696
1902.....	10,882,653	8,378,766	19,261,419
1903.....	12,245,845	11,051,195	23,297,040
1904.....	11,210,069	11,722,826	22,932,895
1905.....	13,974,070	15,633,145	29,607,215
1906.....	19,224,881	19,142,461	38,367,342
1907.....	25,686,285	22,070,133	47,756,418
1908.....	22,677,376	25,891,281	48,568,657
1909.....	23,618,545	26,394,312	50,012,857
1910.....	27,097,654	32,095,645	59,193,299
1911.....	34,671,958	34,765,409	69,437,367
1912.....	38,470,963	42,873,401	81,344,364
1913.....	33,155,005	40,538,623	73,693,628
1914.....	32,568,368	34,423,180	66,991,548

TABLE NO. 4.—*Merchandise shipped into and from Porto Rico in trade with foreign countries.*

Years.	Imports.	Exports.	Total foreign trade.
1901.....	\$1,952,728	\$3,002,679	\$4,955,407
1902.....	2,326,957	4,055,190	6,382,147
1903.....	2,203,441	4,037,884	6,241,325
1904.....	1,958,960	4,543,077	6,502,037
1905.....	2,562,189	3,076,420	5,638,609
1906.....	2,602,784	4,115,069	6,717,853
1907.....	3,580,887	4,926,167	8,507,054
1908.....	3,148,289	4,753,209	7,901,498
1909.....	2,925,781	3,996,913	6,922,694
1910.....	3,537,201	5,864,574	9,401,775
1911.....	4,115,039	5,152,958	9,267,997
1912.....	4,501,928	6,832,012	11,333,940
1913.....	3,745,057	8,564,942	12,309,999
1914.....	3,838,419	8,679,582	12,518,001

TABLE NO. 5.—*Statement showing annual trade balance resulting from the commerce between Porto Rico and other ports.*

Fiscal years.	Imports.	Exports.	Balance.	
			In favor of the island.	Against the island.
1901.....	\$8,918,136	\$8,583,967	.....	\$334,169
1902.....	13,209,610	12,433,956	.....	775,654
1903.....	14,449,286	15,089,079	\$639,793	.....
1904.....	13,169,029	16,265,903	3,096,874	.....
1905.....	16,536,259	18,709,565	2,173,306	.....
1906.....	21,827,665	23,257,530	1,429,865	.....
1907.....	29,267,172	26,996,300	.....	2,270,872
1908.....	25,825,665	30,644,490	4,818,825	.....
1909.....	26,544,326	30,391,225	3,846,899	.....
1910.....	30,634,855	37,960,219	7,325,364	.....
1911.....	38,786,997	39,918,367	1,131,370	.....
1912.....	42,972,891	49,705,413	6,732,522	.....
1913.....	36,900,062	49,103,565	12,203,503	.....
1914.....	36,406,787	43,102,762	6,695,975	.....

Among the principal classes of imports during the past year were breadstuffs from the United States invoiced at \$7,554,409, comprising receipts of rice valued at \$5,306,364 and of flour invoiced at \$1,608,504. Cereal products to the value of \$68,377 were received from other countries. Importations of cotton goods aggregated in value \$4,634,136; manufactures of iron and steel were invoiced at \$2,731,496; meats and meat products imported are represented by a value of \$3,707,516, mostly from the United States; dairy products from the United States were invoiced at \$207,817 and from other countries at \$481,231. Importations of leather goods are represented by a value of \$1,439,986. The importations of the year indicate no great change so far as the nature of the commodities is concerned from those of previous years.

Chart showing general increase of imports and exports and total trade between Porto Rico and the mainland of the United States and other countries from 1901-1914.

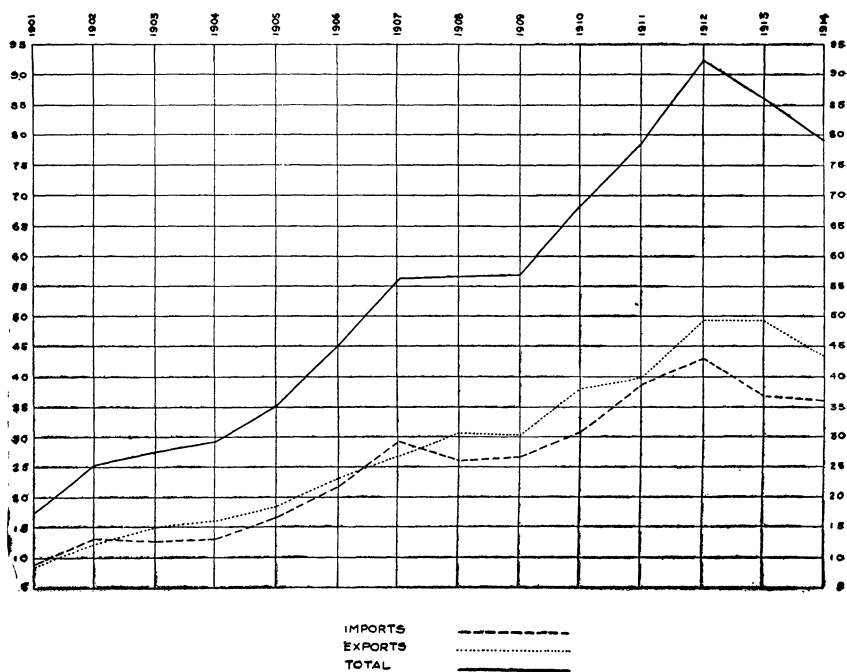


TABLE NO. 6.—*Merchandise brought into Porto Rico from the United States and foreign countries during the fiscal year ending June 30, 1914.*

Articles.	Domestic merchandise from United States.		Merchandise imported from foreign countries.	
	Quantity.	Value.	Quantity.	Value.
Agricultural implements.....		\$33,056		\$46,583
Animals.....		18,691		10,044
Breadstuffs:				
Bread and biscuits..... pounds.....	3,689,640	259,162		22,922
Corn meal..... barrels.....	36,075	121,766		
Oats..... bushels.....	295,226	145,073		
Wheat flour..... barrels.....	337,853	1,608,504		
Rice..... pounds.....	139,836,581	5,306,364	401,522	11,247
All other.....		113,540		34,208
Candles..... pounds.....	1,195,256	104,862		3,624
Cars, carriages, and parts of.....		538,242		198
Cement..... barrels.....	278,884	339,682	961	1,840
Chemical, drugs, dyes, and medicines.....		521,382		193,931
Coal..... long tons.....	116,540	367,484		
Cocoa and chocolate, prepared.....		23,096		50,921
Cotton, manufactures of:				
Cloths..... yards.....	40,669,620	2,324,584	531,679	75,346
All other manufactures of.....		2,169,688		64,518
Barthen, stone, and china ware.....		88,967		9,387
Explosives.....		21,389		60
Fertilizer..... long tons.....	12,630	522,941	5,534	230,746
Fibers, vegetable, and textile grasses:				
Cordage..... pounds.....	855,569	72,439	38,737	7,731
Jute bags.....		41,585		482,992
All other.....		64,862		8,954
Fish:				
Dried, smoked, or cured..... pounds.....	9,747,649	558,553	9,766,731	643,021
All other.....		68,384		61,491
Fruits and nuts.....		124,853		43,760
Glass and glassware.....		108,339		22,930
India rubber, manufactures of.....		406,257		12,722
Instruments and apparatus, scientific.....		30,560		
Iron and steel, manufactures of.....		2,644,008		87,488
Leather, and manufactures of.....		1,399,994		39,992
Meat and dairy products:				
Meat products—				
Bacon..... pounds.....	289,485	42,716		
Hams and shoulders, cured..... do.....	3,871,678	523,675	12,501	3,845
Pork, pickled..... do.....	14,476,432	1,653,155		
Lard..... do.....	4,514,434	552,534	440	77
Lard compounds..... do.....	7,404,010	723,099		
All other meat products.....		183,562		24,853
Dairy products:				
Butter..... pounds.....	281,663	55,979	318,875	122,940
Cheese..... do.....	148,773	27,204	2,008,317	229,997
Condensed milk..... do.....	1,780,445	124,634	1,877,364	128,294
Musical instruments and parts of.....		57,810		8,179
Oils:				
Animal.....		46		453
Mineral..... gallons.....	4,374,313	647,473	2,822,707	60,053
Vegetable.....		90,806		157,038
Paints, pigments, and varnishes.....		164,295		28,036
Paper, manufactures of.....		639,014		106,718
Perfumeries, cosmetics, and toilet preparations.....		41,783		47,129
Seeds.....		5,937		2,397
Silk, manufactures of.....		224,496		11,881
Soap:				
Toilet or fancy.....		37,850		2,252
All other..... pounds.....	13,333,377	586,892		91
Spirits, wines, and malt liquors:				
Malt liquors..... gallons.....	302,756	151,411	14,568	11,116
Spirits, distilled..... proof gallons.....	2,754	7,990	8,223	24,678
Wines..... gallons.....	103,403	41,218	62,852	53,466
Champagne..... dozen quarts.....			529	10,449
Sugar, refined..... pounds.....	16,855,067	727,966		
Straw and palm leaf, manufactures of.....		63,302		326
Tobacco, and manufactures of:				
Unmanufactured..... pounds.....	1,627,405	327,790	4	1
All other manufactures of.....		33,089		50
Toys.....		48,094		2,793
Vegetables:				
Beans and dried peas..... bushels.....	163,843	469,661	9,436	28,211
Onions..... do.....	14,312	19,269	54,399	41,963
Potatoes..... do.....	178,191	177,277	17,514	16,503
All other canned.....		30,569		13,723
All others (including pickles and sauces).....		13,412		92,136

TABLE NO. 6.—*Merchandise brought into Porto Rico from the United States and foreign countries during the fiscal year ending June 30, 1914—Continued.*

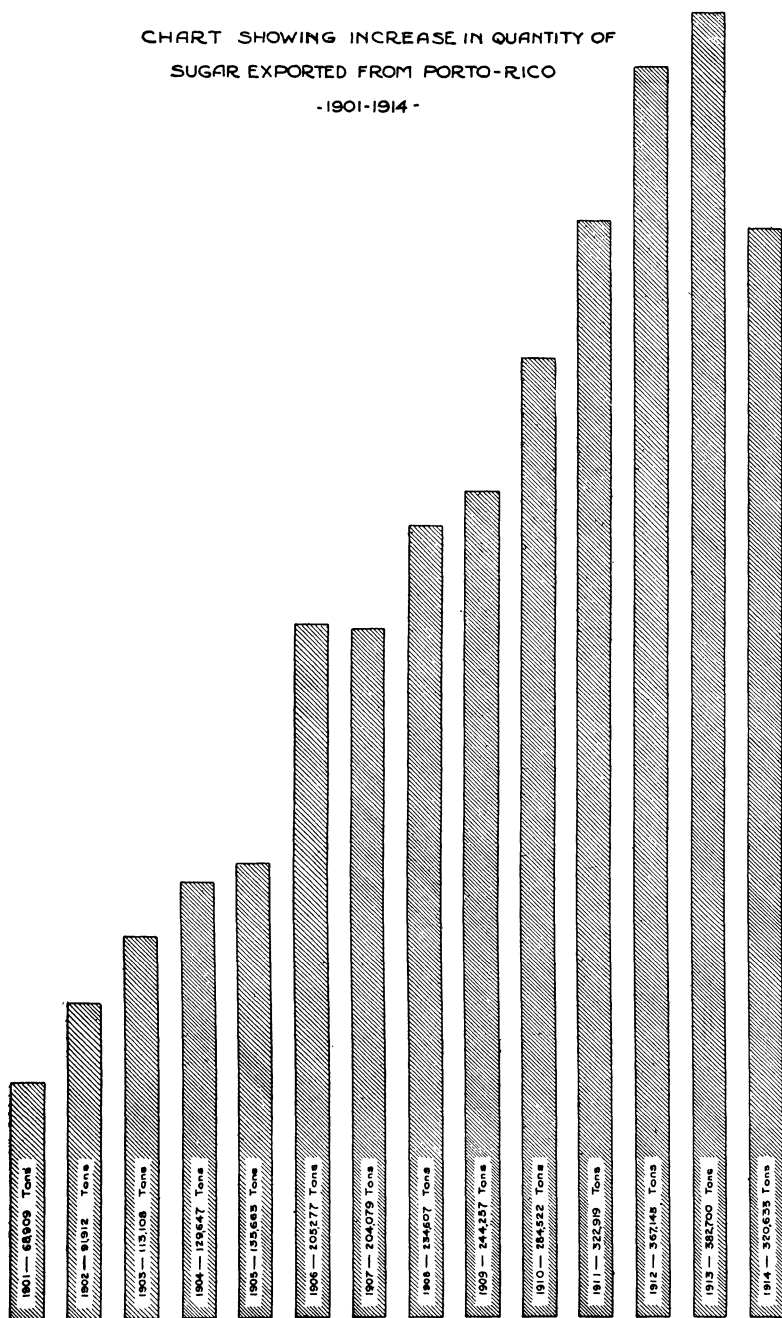
Articles.	Domestic merchandise from United States.		Merchandise imported from foreign countries.	
	Quantity.	Value.	Quantity.	Value.
Wood, and manufactures of:				
Boards, deals, planks, and scantlings...M feet..	33,826	\$753,357	1,854	\$44,739
Furniture.....		353,302		15,894
All other.....		538,296		18,874
Wool, manufactures of.....		156,596		7,800
All other articles.....		1,310,829		354,811
Total value.....		31,754,695		3,838,419
Foreign merchandise imported through the United States.....				1,709,584
Foreign merchandise imported direct from foreign countries.....				2,128,835
Total value of foreign merchandise, duty paid in Porto Rico.....				3,838,419
Foreign merchandise purchased in or shipped through the United States.....				813,673
Total value of foreign merchandise brought into Porto Rico.....				4,652,092

TABLE NO. 7.—*Domestic and foreign merchandise shipped from Porto Rico to the United States and foreign countries during the fiscal year ending June 30, 1914.*

Articles.	Domestic merchandise shipped to the United States.		Domestic merchandise exported to foreign countries.	
	Quantity.	Value.	Quantity.	Value.
Cocoa.....pounds..			158,508	\$22,539
Coffee.....do.....	410,913	\$69,218	49,801,034	8,124,326
Cotton, sea island.....do.....	176,746	51,850	95,032	27,192
Fruits and nuts:				
Oranges.....boxes..	348,870	752,088	57	92
Pineapples.....crates..	369,763	1,245,215	189	786
Grapefruit.....boxes..	206,200	751,769		
All other green, ripe or dried.....		21,058		
Prepared or preserved:				
Pineapples.....boxes..	65,159	175,534		
All other.....		2,411		68
Coconuts.....thousands..	11,237	442,352		9,530
Hides and skins, other than furs.....	1,069,529	209,823	3,490	977
Honey.....		90,976		15,074
Leather, sole.....pounds..	1,686	480	5,928	1,729
Seeds:				
Cotton.....do.....			645,426	15,810
Annatto.....do.....	211,886	13,395	4,181	214
Spirits, distilled:				
Alcohol.....gallons..	16,843	4,348	60,649	17,219
Rum.....do.....			13	20
Straw hats.....		255,867		6,497
Sugar.....short tons..	320,626	20,239,831	7	504
Molasses.....gallons..	15,577,732	927,177	220,321	58,890
Tobacco and manufactures of:				
Unmanufactured—				
Leaf.....pounds..	6,308,227	2,961,614	2,936,263	244,996
Scrap.....do.....	1,225,985	142,537		
Manufactures of—				
Cigars.....thousands..	161,094	5,592,803	928	4,473
Cigarettes.....do.....	5,706	16,026	20	198
Tallow.....pounds..	128,361	7,027	229,577	13,268
All other domestic articles.....		447,238		111,114
Total exports of domestic merchandise.....		34,423,180		8,675,516
Total exports of foreign merchandise.....				4,066
Total exports of domestic and foreign merchandise.....		34,423,180		8,679,582

CHART SHOWING INCREASE IN QUANTITY OF
SUGAR EXPORTED FROM PORTO-RICO

- 1901-1914 -



Amounts in short tons.

The exportation of sugar, the principal product, amounting to 320,633 tons, shows a decrease in quantity of over 62,000 tons, and its total value, \$20,240,335, is \$6,378,823 less than the value of similar shipments in 1913.

TABLE NO. 8.—*Sugar exports.*

Fiscal year.	Short tons.	Value.	Average price per ton.
1901.....	68,909	\$4,715,611	\$68.43
1902.....	91,912	5,890,302	64.08
1903.....	113,108	7,470,122	66.04
1904.....	129,647	8,690,814	67.03
1905.....	135,663	11,925,804	87.90
1906.....	205,277	14,184,667	69.10
1907.....	204,079	14,770,682	72.37
1908.....	234,607	18,690,504	79.52
1909.....	244,257	18,432,446	75.46
1910.....	284,522	23,545,922	82.75
1911.....	322,919	24,479,346	75.81
1912.....	367,145	31,544,063	85.92
1913.....	382,700	26,619,158	69.55
1914.....	320,633	20,240,335	63.12

The exportations of unmanufactured tobacco increased to 9,244,490 pounds (7.7 per cent), valued at \$3,206,610. There was a decrease of about 8 per cent in the number of cigars consumed and exported, the total output being 263,075,534, of which 112,711,543 were consumed in the island and 150,363,991 withdrawn for export. The cause of this decrease in the production of cigars is doubtless to be found in the prolonged strike of the cigar workers, which lasted almost four months, ending June 8. The total output of cigarettes, 382,-890,120, was considerably less than the average of previous years. The local trade consumed 376,695,120, and 6,195,000 were exported from the island. The decrease in local consumption of cigarettes is undoubtedly due, in part, to the recent increase in tax on this article.

TABLE NO. 9.—*Cigars.*

Fiscal years.	Withdrawn for consumption.	Withdrawn for export.	Total output.
1907.....	74,698,430	132,669,823	207,368,253
1908.....	76,983,830	103,781,719	180,765,549
1909.....	84,933,260	140,302,271	225,235,531
1910.....	92,700,160	151,724,438	244,424,598
1911.....	101,064,495	174,743,098	275,807,593
1912.....	111,682,615	169,765,656	281,448,271
1913.....	119,038,300	¹ 165,768,512	284,806,812
1914.....	112,711,543	¹ 150,363,991	263,075,534

¹ Treasury figures.

TABLE NO. 10.—*Cigarettes.*

Fiscal years.	Withdrawn for consumption	Withdrawn for export.	Total output.
1907.....	347,722,000	10,460,000	358,182,000
1908.....	354,407,900	11,232,424	365,640,324
1909.....	365,525,500	11,244,500	376,770,000
1910.....	393,844,300	13,142,000	406,986,300
1911.....	459,710,045	11,760,000	471,470,045
1912.....	532,431,000	¹ 11,293,350	¹ 543,724,350
1913.....	464,861,210	¹ 8,907,600	¹ 473,768,810
1914.....	376,695,120	¹ 6,195,000	¹ 382,890,120

¹ Treasury figures.

CHART SHOWING INCREASE IN NUMBER OF
CIGARS EXPORTED FROM PORTO-RICO

- 1901-1914 -

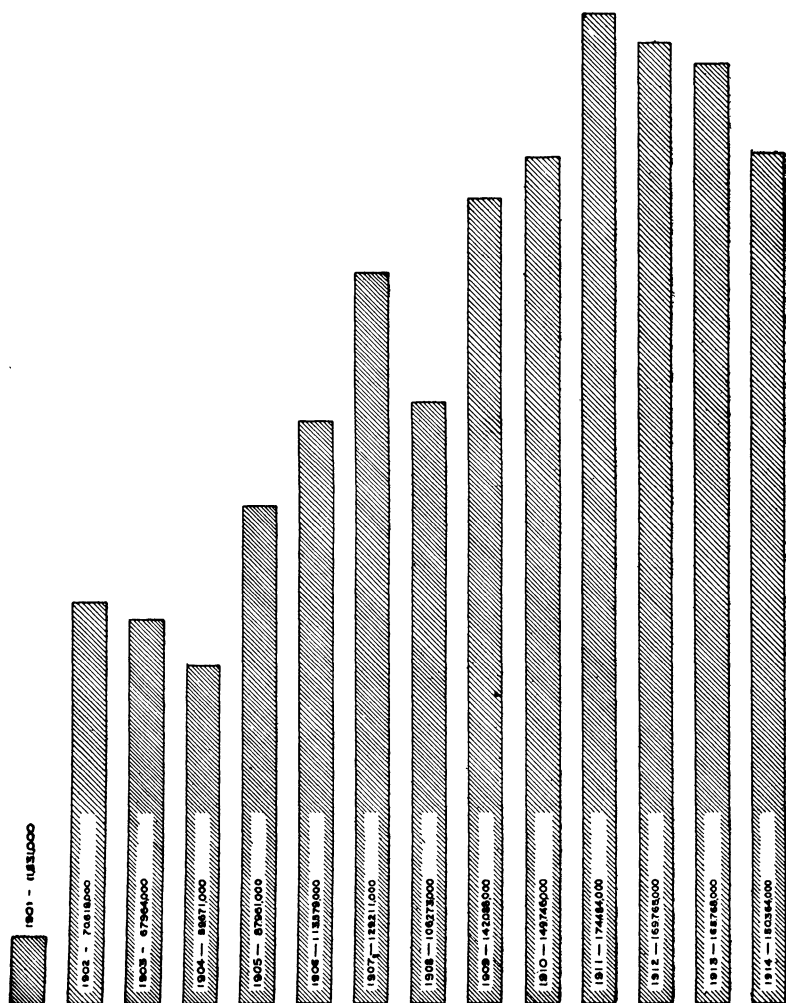


CHART SHOWING THE QUANTITY OF COFFEE
EXPORTED FROM PORTO-RICO
DURING THE YEARS
- 1901-1914 -

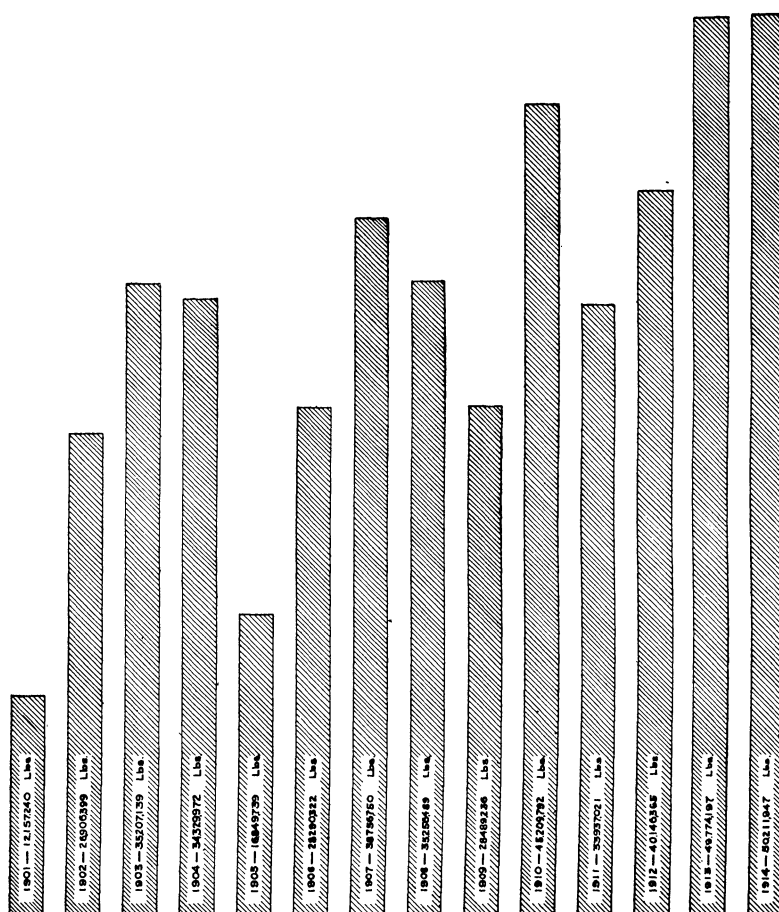


Chart showing increase in the value of three principal products exported from Porto Rico, namely, sugar, cigars, and coffee, from 1901-1914.

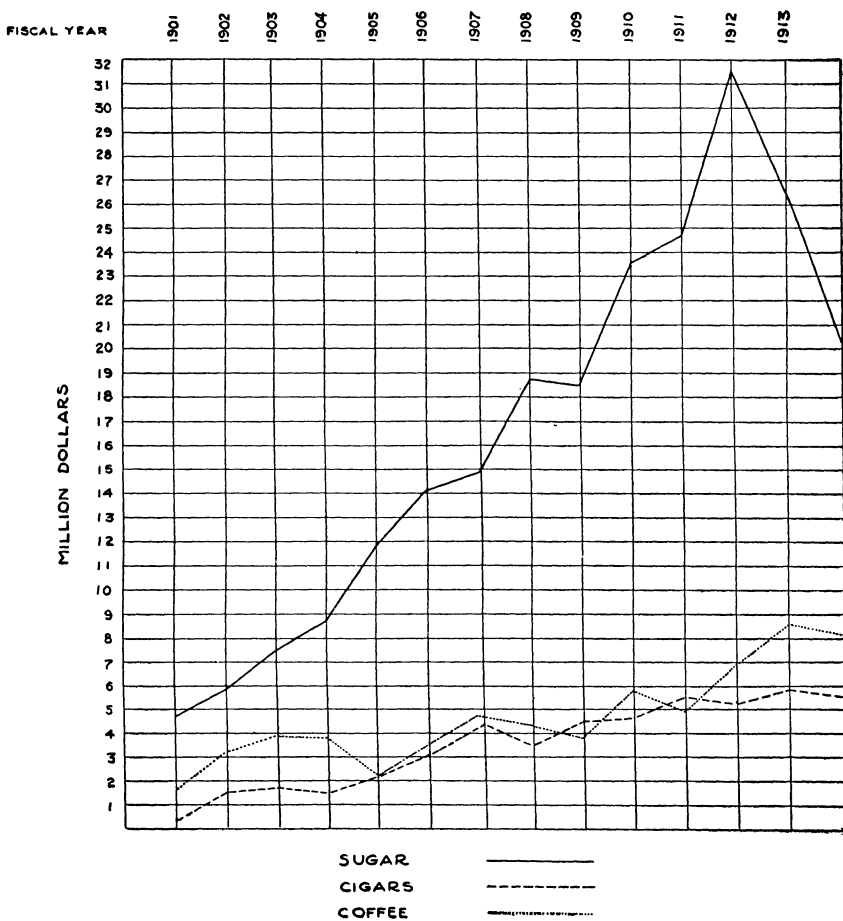


TABLE No. 11.—*Tobacco leaf and scrap exported.*

Fiscal years.	Pounds.	Value.
1907.....	4,344,659	\$1,232,058
1908.....	8,402,286	1,996,055
1909.....	4,539,320	1,250,237
1910.....	4,176,172	1,258,317
1911.....	4,450,012	1,554,783
1912.....	5,456,751	2,320,130
1913.....	8,536,776	3,188,227
1914.....	9,244,490	3,206,610

The coffee crop exceeded all previous records, aggregating 50,211,947 pounds, but owing to a decrease of eight-tenths of a cent per pound in price, the value of the coffee exported was but \$8,193,544, or \$317,772 less than the value of the exportations of 1912-13.

TABLE No. 12.—*Coffee exports.*

Fiscal years.	Pounds.	Value.	Average price.
1901.....	12,157,240	\$1,678,765	\$0.137
1902.....	26,906,399	3,195,662	.118
1903.....	35,207,139	3,970,574	.112
1904.....	34,329,972	3,903,257	.113
1905.....	16,849,739	2,141,009	.127
1906.....	28,290,322	3,481,102	.123
1907.....	38,756,750	4,693,004	.121
1908.....	35,256,489	4,304,609	.122
1909.....	28,489,236	3,715,744	.130
1910.....	45,209,792	5,669,602	.125
1911.....	33,937,021	4,992,779	.147
1912.....	40,146,365	6,754,913	.168
1913.....	49,774,197	8,511,316	.171
1914.....	50,211,947	8,193,544	.163

The value of shipments of the various kinds of fruits again shows an increase in every kind of fruit exported—pineapples from \$1,142,343 to \$1,246,001; oranges from \$740,091 to \$752,180; coconuts from \$353,690 to \$451,882; and grapefruit from \$726,811 to \$751,769—the total value of all fruit shipments during 1913-14 being \$3,400,903, an increase over the preceding year of \$279,984, or about 8 per cent.

TABLE No. 13.—*Value of fruit exports.*

Fiscal years.	Oranges.	Pineapples.	Canned pine-apples.	Coconuts.	Grapefruit.	Other fruits.	Total.
1901.....	\$84,475	(1)	(1)	\$8,334	(1)	\$16,992	\$109,801
1902.....	51,364	(1)	(1)	12,720	(1)	9,898	73,982
1903.....	230,821	(1)	(1)	326	(1)	61,956	293,102
1904.....	352,646	(1)	(1)	(1)	(1)	81,214	433,860
1905.....	125,422	(1)	(1)	(1)	(1)	130,478	255,900
1906.....	295,633	\$27,826	\$42,186	129,793	(1)	7,420	502,858
1907.....	469,312	64,831	63,510	174,957	\$7,586	3,737	783,942
1908.....	630,720	172,779	93,203	206,704	44,535	11,320	1,164,261
1909.....	401,912	442,780	117,830	204,498	76,310	18,154	1,261,484
1910.....	582,716	555,044	106,587	218,870	162,749	9,851	1,635,817
1911.....	703,969	641,291	148,744	258,168	309,698	11,123	2,073,993
1912.....	584,414	684,774	258,671	308,883	525,048	15,972	2,377,762
1913.....	740,091	1,142,343	147,564	353,690	726,811	10,415	3,120,919
1914.....	752,180	1,246,001	175,534	451,882	751,769	23,537	3,400,903

¹ Shipments included under "Other fruits."

Chart showing increase in the value of oranges, pineapples, cocoanuts, and grape-fruit exported from Porto Rico from 1901-1914.

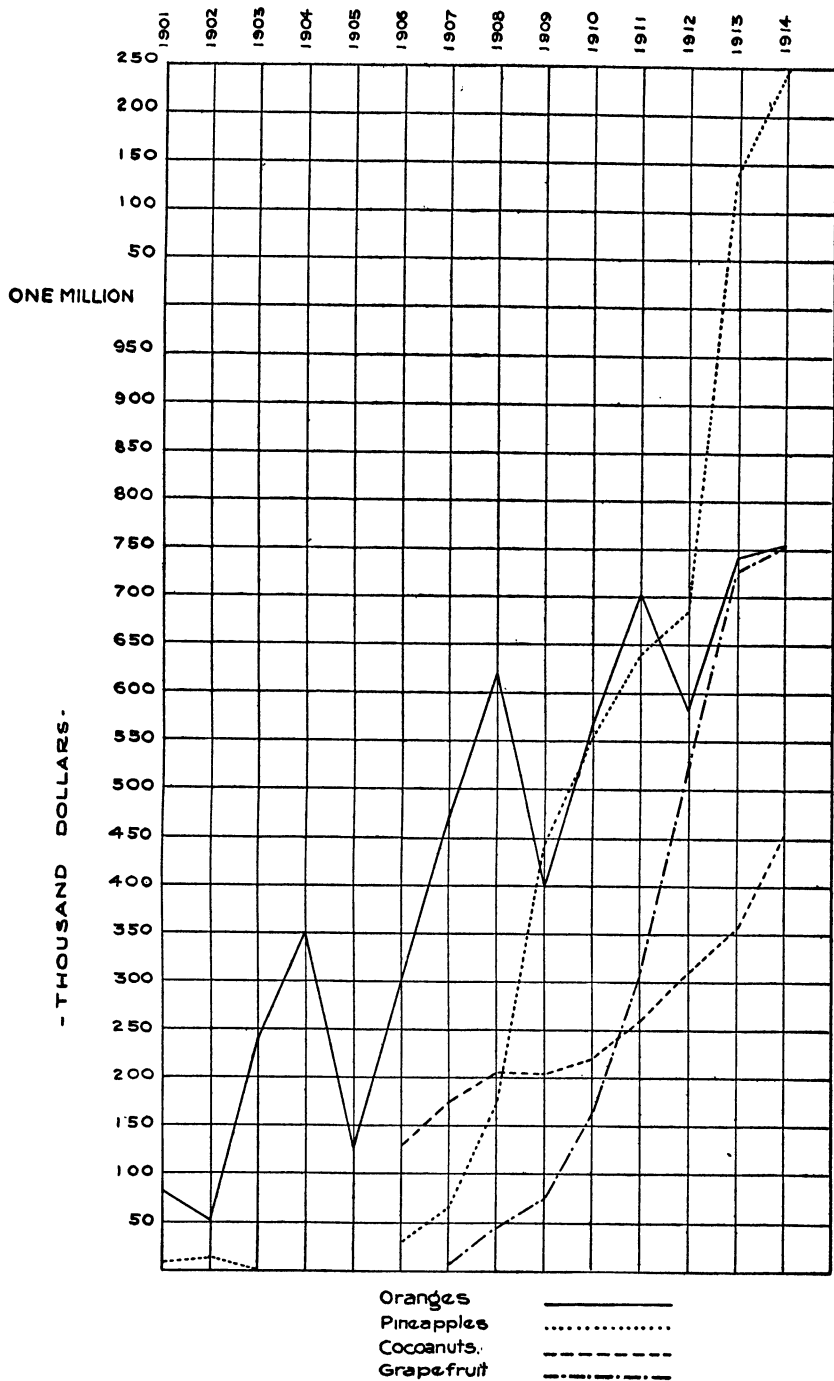


TABLE No. 14.—Statement by countries of value of merchandise brought into Porto Rico from the United States and foreign countries for the five years ending June 30, 1914.

Countries.	Shipped into Porto Rico.				
	1910	1911	1912	1913	1914
United States.....	\$27,097,654	\$34,671,958	\$38,470,963	\$33,155,005	\$32,568,368
Austria-Hungary.....	7,030	15,000	11,329	10,406	4,964
Belgium.....	97,340	99,949	87,507	142,571	53,563
Denmark.....	67,127	108,737	97,593	111,212	121,956
France.....	345,469	435,024	409,278	348,975	309,376
Germany.....	493,856	586,575	601,723	326,419	336,109
Italy.....	76,611	80,847	105,446	74,986	74,205
Netherlands.....	164,314	252,596	218,435	237,969	234,084
Norway.....	414	.....	271	287	.....
Portugal.....	993	1,896	1,920	692	.....
Spain.....	708,573	791,293	843,120	761,082	772,200
Turkey.....	.....	.....	.....	.....	.....
Sweden.....	.....	2,127	2,325	19,659	5,659
Switzerland.....	373	1,012	1,036	2,262	548
United Kingdom.....	366,241	423,809	490,579	368,107	475,639
Canada.....	555,720	609,381	699,731	639,178	594,244
Newfoundland.....	77,074	89,025	58,822	82,023	60,872
Panama.....	85	583	670	103	.....
Mexico.....	13,226	2,924	93,489	61,804	20,996
Miquelon, Langley, etc.	5,183	.....	.....	.....	.....
West Indies:	.....	.....	.....	.....	.....
British.....	1,954	.....	15,548	18,893	70,553
Cuba.....	56,511	43,815	63,460	64,262	52,006
Danish.....	12,128	1,753	3,048	4,632	4,877
Dutch.....	38,504	12,523	8,343	6,691	13,165
French.....	.....	2,827	.....	133	6
Haiti.....	.....	.....	60	11	2,610
Santo Domingo.....	41,396	52,508	68,920	16,857	92,605
Argentina.....	43,005	129,155	89,879	86,989	81,800
Brazil.....	765	.....	.....	.....	.....
Colombia.....	3,248	6,579	3,625	6,720	3,079
Ecuador.....	.....	.....	3,123	366	.....
Guiana—British.....	.....	45	.....	.....	.....
Peru.....	172	.....	.....	.....	.....
Uruguay.....	199,341	187,212	149,444	43,195	4,330
Venezuela.....	7,925	11,716	13,455	14,627	3,790
East Indies—British India.....	109,406	127,399	295,591	242,195	394,499
Japan.....	142	22	.....	68	.....
Canary Islands.....	43,066	38,707	64,158	49,183	50,473
Spanish Africa.....	.....	.....	.....	2,500	.....
Nicaragua.....	.....	.....	.....	.....	90
Tripoli.....	.....	.....	.....	.....	21
Total.....	30,634,855	38,786,997	42,972,891	36,900,062	36,406,787

TABLE No. 15.—Statement by countries of value of merchandise shipped from Porto Rico to the United States and foreign countries for the past five years ending June 30, 1914.

Countries.	Shipped from Porto Rico.				
	1910	1911	1912	1913	1914
United States.....	\$32,095,645	\$34,765,409	\$42,873,401	\$40,538,623	\$34,423,180
Austria-Hungary.....	833,604	369,302	748,377	808,292	1,601,988
Belgium.....	12,662	1,380	6,711	5,155	18,818
Denmark.....	12,244	7,809	.....	5,825	3,216
France.....	584,193	365,929	422,509	1,258,810	843,294
Germany.....	259,508	66,851	90,24	111,946	496,100
Gibraltar.....	8,736	8,528	16,203	24,718	24,451
Italy.....	377,517	319,653	481,092	605,956	692,363
Netherlands.....	94,990	16,480	41,064	58,836	105,659
Norway.....	.....	1,336	.....	3,272	15,795
Portugal.....	.....	1,200	.....	.....	.....
Russia.....	1,200	.....	3,114	.....	19,064
Roumania.....	.....	.....	9,390	1,275	24,575
Spain.....	1,058,197	887,037	1,281,178	1,651,613	1,368,491
Sweden.....	12,827	5,470	39,297	114,910	96,215
Switzerland.....	.....	.....	1,195	.....	4,225
United Kingdom.....	13,195	14,214	16,169	7,172	79,748
Canada.....	5,437	40	333	145	10,072
Panama.....	.....	1,225	41	.....	.....

TABLE No. 15.—*Statement by countries of value of merchandise shipped from Porto Rico to the United States and foreign countries for the past five years ending June 30, 1914—Continued.*

Countries.	Shipped from Porto Rico.				
	1910	1911	1912	1913	1914
West Indies:					
British.....	\$396	\$4,395	\$1,134	\$377	\$2,920
Cuba.....	2,470,078	2,989,704	3,637,752	3,800,746	3,089,075
Danish.....	19,984	15,875	11,945	15,439	29,932
Dutch.....	3,939	6,616	7,067	18,249	32,561
French.....	569	231	223	554	2,116
Haiti.....	288	717	875		
Santo Domingo.....	88,347	60,254	61,081	27,845	51,088
Argentina.....		1,889		18,792	16,467
Colombia.....	347	1,284	424	3,250	10,227
Uruguay.....	747		860	2,049	745
Venezuela.....	586	300		553	4,910
Philippine Islands.....			9,230		13,568
Canary Islands.....	1,811	100	2,925	17,415	8,814
French Africa.....	1,284	4,855	2,500	4,918	
Spanish Africa.....		284	670	378	1,915
Morocco.....	1,888				
Finland.....				1,452	11,170
Total.....	37,960,219	39,918,367	49,705,413	49,103,565	43,102,762

TABLE No. 16.

Fiscal years.	Sugar.	Cigars.	Coffee.
1901.....	\$4,715,611	\$306,115	\$1,678,765
1902.....	5,890,302	1,549,235	3,195,662
1903.....	7,470,122	1,753,795	3,970,574
1904.....	8,690,814	1,460,496	3,903,257
1905.....	11,925,804	2,152,051	2,141,009
1906.....	14,184,667	3,074,226	3,481,102
1907.....	14,770,682	4,241,410	4,693,004
1908.....	18,690,504	3,414,140	4,304,609
1909.....	18,432,446	4,383,893	3,715,744
1910.....	23,545,922	4,480,030	5,669,602
1911.....	24,479,346	5,355,223	4,992,779
1912.....	31,544,063	5,086,711	6,754,913
1913.....	26,619,158	5,800,686	8,511,316
1914.....	20,240,335	5,597,276	8,193,544

TABLE No. 17.

Fiscal years.	Imports.	Exports.	Total.
1901.....	\$8,918,136	\$8,583,967	\$17,502,103
1902.....	13,209,610	12,433,956	25,643,566
1903.....	14,449,286	15,089,079	29,538,365
1904.....	13,169,029	16,265,903	29,434,932
1905.....	16,536,259	18,709,565	35,245,824
1906.....	21,827,665	23,257,530	45,085,195
1907.....	29,267,172	26,996,300	56,263,472
1908.....	25,825,665	30,644,490	56,470,155
1909.....	26,544,326	30,391,225	56,935,551
1910.....	30,634,855	37,960,219	68,595,074
1911.....	33,786,997	39,918,367	78,705,364
1912.....	42,972,891	49,705,413	92,678,304
1913.....	36,900,062	49,103,565	86,003,627
1914.....	36,406,787	43,102,762	79,509,549

LEGISLATION.

An extraordinary session of the legislature was convened on June 20, 1913, and continued until August 19, 1913, passing 22 acts and 7 joint resolutions. At the regular and extraordinary sessions of 1914, January 12 to March 12 and March 14 to 28, respectively, 28 acts and 13 joint resolutions were passed. Among the more important measures passed by the extra session ending August 19, 1913, were an act authorizing the granting of a charter to an agricultural and industrial bank; an act to amend the irrigation law and to provide necessary additional funds for the completion of the irrigation system; an act to amend the provisions of law relative to commercial and industrial license taxes; an act to establish standard systems of weights and measures; an amendatory act relating to work of women and children. During the sessions of 1914 there were enacted among other laws the following: An act providing for secondary railroads subventioned by the insular government; an act authorizing an issue of \$1,000,000 worth of insular bonds for public roads, bridges, and buildings; an act amending the closing law; an act amending the sanitation law and placing the cleaning and watering of streets, removal of garbage, draining of ditches, cleaning and flushing of sewers, and collection of dead and stray animals under the municipalities; an act authorizing the municipalities to levy and collect industrial and commercial license taxes; resolution providing for the appointment of a joint commission to investigate expenditures and recommend economies which should be made in conducting the business of the insular government; a resolution accepting the donation of \$100,000 by Mr. Andrew Carnegie for a library building; provision for conducting a survey of the natural resources of Porto Rico and the collection of exhibits thereof in cooperation with the New York Academy of Science; resolution authorizing a further issue of \$150,000 of insular bonds for completion of the irrigation system.

A complete list of the laws passed at the extraordinary session of 1913 and the regular and extraordinary sessions of 1914 will be found in Exhibit A, Appendix I of this report.

EXECUTIVE.

PROCLAMATIONS AND EXECUTIVE ORDERS.

Formal proclamations and executive orders, including rules and regulations prepared by the insular board of health and approved by the Executive Council in accordance with the sanitary law, were promulgated in the form of administrative bulletins, as follows:

No. 64. August 14, 1913: Executive order reducing rates for services rendered by government automobiles, and also the surcharge on purchases made through the bureau of supplies, printing, and transportation.

No. 65. November 6, 1913: Thanksgiving proclamation.

No. 66. November 10, 1913: Promulgating amendment to sanitary rules and regulations regarding removal of corpses, cemeteries, burials, disinterments, and cremations.

No. 67. November 25, 1913: Promulgation recommending observance of tuberculosis day.

No. 68. December 22, 1913: Promulgating amendments to sanitary rules and regulations heretofore published.

No. 69. December 22, 1913: Promulgating amendment to sanitary rules and regulations governing keeping of houses and outhouses in sanitary condition and to regulate construction in cities, towns, and villages.

No. 70. March 14, 1914: Proclamation convening an extraordinary session of the Legislative Assembly.

No. 71. May 6, 1914: Executive order relative to the assignment and regulation of government automobiles.

No. 72. June 8, 1914: Promulgating sanitary rules and regulations governing transmissible diseases of animals.

No. 73. June 8, 1914: Promulgating amendments to sanitary rules and regulations governing the removal of corpses, cemeteries, burials, disinterments, and cremations.

No. 74. June 8, 1914: Promulgating amendment to sanitary rules and regulations governing plumbing and sewerage in Porto Rico.

No. 75. June 8, 1914: Promulgating amendments to sanitary rules and regulations governing the removal and disposition of garbage and refuse.

No. 76. June 8, 1914: Promulgating amendments to sanitary rules and regulations governing the extinction of mosquitoes.

PARDONS AND PAROLES.

During the year 358 petitions for executive clemency were received from persons upon whom penalties had been imposed by the courts. Pardons were granted in 38 cases, and 28 prisoners were released under parole, or under conditions similar to parole. Civil rights were restored in three cases, and in one case a fine imposed was remitted. In addition to the sentences commuted upon petition, a slight reduction in the term of sentence was made in 9 cases.

The number of petitions received and their treatment was as follows:

Applications for clemency.....	358
Granted:	
Full pardons.....	38
Fines remitted or reduced.....	1
Civil rights restored.....	3
Paroles and conditional pardons.....	28
Sentences commuted and remitted.....	9
	79
Denied after investigation.....	103
Filed without consideration on account of failure of petitioner to submit facts.....	153
Cases in which term expired during investigation.....	8
	343
Pending.....	15

HEALTH AND SANITATION.

The sanitation service organized under the law of 1912 has added another year of vigorous and successful work to its excellent record. While this service still meets with some opposition from individuals and communities with whose fixed habits of life it is frequently compelled to interfere, it is proper to say that the people generally

recognize its importance and usefulness and are willing to comply with its wholesome regulations for checking the spread of disease and guarding the public health. During the past year by its vigilant inspection and resolute measures of improvement of sanitation in general, it has succeeded in reducing the death rate to the lowest level ever recorded in the history of Porto Rico, namely 18.6 per thousand. The rate was more than 24 per thousand in the previous year, and before the American occupation, and even since, it has been as high as 36. This achievement is itself a signal proof of the success of the sanitation service as a whole and needs no further comment.

The department has steadily prosecuted its campaign for the building, in the various cities and towns, of modern aqueducts for a supply of pure water, for sewer systems, for sanitary slaughterhouses and meat markets and for clean dairies. It has also given much attention to the improvement in the work and personnel of the municipal physicians from whom the poor receive all of the medical attention that is within their reach. In all these lines of work the director of sanitation reports substantial progress, except perhaps the last, and this matter of municipal physicians is so deeply enmeshed in local political rivalries and ancient traditions that a change in the law governing their appointment will be necessary before much improvement is possible.

Nine towns and cities installed waterworks during the past year making 26 in the island that now possess this modern necessity. A few installed sewer systems and many others are preparing to equip themselves with both these necessary modern improvements as soon as funds can be provided.

The proper construction and plumbing of dwelling houses, especially with reference to the suppression of tuberculosis and eradication of the mosquito because of its guilty connection with malaria, also received much attention with good results.

The work of eradicating hookworm was pushed as rapidly as the limited funds for this purpose permitted, and a large number of cases were treated at stations in the interior. The reduction in the appropriation for the sanitary service made necessary the turning over to the municipalities of the work of street cleaning and garbage removal hitherto performed by this service. In no country of the world is the work of sanitation more indispensable than in Porto Rico, where a dense population is crowded together upon their small island and where almost all work of this sort has been neglected for centuries; and the great improvement already accomplished by the sanitation service in the short period of its existence is only a foretaste of what may be done if the work is steadfastly persisted in through the years to come.

There were 45,609 births and 21,775 deaths recorded during the year, an excess of 23,834 in births over deaths during 1913-14, and an excess of 4,607 births over the number recorded during the previous year. Marriages recorded numbered 15,882.

The complete report of the director, with detailed statistical information on all matters of health and sanitation will be found in Exhibit F, Appendix I.

INSULAR BOARD OF HEALTH.

This board has continued to give careful attention to all matters relating to the public health, and advising and assisting the service of sanitation in accomplishing the results for which that service was created. Many important questions have been considered at the regular and special session of the board, and sanitary rules and regulations prepared for action by the Executive Council and promulgation in accordance with law upon a number of subjects. The board has recommended the encouragement of municipalities in the construction of aqueducts, equipped with means for the filtration of water, to reduce the death rate in the smaller towns of the island; medical inspection of schools for the purpose of eliminating trachoma, uncinariasis and filariasis among school children; the continuance of the campaign for the extermination of rats as a permanent guard against bubonic plague; and also the extermination of mosquitoes and flies, regulations concerning some of which matters are now in the hands of the Executive Council for consideration. The other subjects are now under consideration by the board. The relations between the board and the sanitation service have been close and harmonious, bringing about an effective working combination for the betterment of health and sanitary conditions.

A full statement in regard to general health and sanitation will be found in the report of the director of sanitation in Exhibit F.

INSTITUTE OF TROPICAL MEDICINE.

Under an act of the last regular session of the legislature the Institute of Tropical Medicine and Hygiene of Porto Rico was reorganized and made an independent body for the purposes indicated by its name, with specific duties as set forth in the law. An appropriation for the carrying out of the work of the institute was also provided, to be expended subject to the approval of the governor.

The reorganized institute is composed of a director and one member, appointed by the governor, both being physicians who have had experience in tropical medicine, and the director of sanitation as an ex-officio member. Maj. Bailey K. Ashford, Medical Corps, United States Army, and Dr. W. W. King, of the United States Public Health Service, also collaborate in all the scientific work of the institute.

Since the date of reorganization the personnel of the institute has devoted all its time to the installation of the offices and laboratory in the quarters provided; to the selection of the instruments, books, and material required for research indispensable to its work; to putting in order and classifying the pathological specimens obtained from the last expedition to Utuado; to the study of microscopic sections of these tissues; and to applying the last technic to certain special cases.

The institute proposes, in compliance with the law, to offer theoretical and practical instruction to those physicians of the island who desire to familiarize themselves with this special phase of medical work and to provide its laboratory with the material necessary for the investigation of diseases peculiar to this country, with the object of extending to all professional men who may desire it the aid of the

institute in making the special investigations they may deem necessary for increasing their medical knowledge. As soon as the instruments and materials ordered have been received the opening of one of these courses to a limited number of workers will be announced.

INSULAR POLICE.

No material change has been made in the organization of the police force during the year, the number of guardsmen having been maintained at 625 as authorized by law, except that a number of positions were left vacant during the last few months in order to effect the reduction in force to 600 in accordance with the appropriation act for 1914-15.

This force has efficiently policed the entire island and, in addition, has materially assisted the courts, the sanitary service, the interior department, and the bureau of weights and measures.

A carefully prepared book of rules and regulations for the guidance of police officers was published by the department in January, 1914.

Owing to the necessity for economy, the legislature in its last session repealed the section of the police law relating to reenlistments and allowing additional pay therefor, and also eliminated the provisions for increased compensation to sergeants, corporals, and guardsmen serving in the district of San Juan and to guardsmen serving as detectives, which reductions affect a majority of the force. The legislature also failed to make any provision for the stabling and keeping of police horses, which are particularly needed in the rural and mountainous districts, where officers have a large territory to cover. Various centrals, proprietors, and police officers have, however, undertaken to maintain these horses at their own expense to enable the proper policing of the districts in which they are located, which will make it unnecessary, for a time, at least, to dispose of the horses.

The police made 42,154 arrests during the year, and of the 38,765 cases which have come to trial 33,801, or 87 per cent, have resulted in convictions. The number of acquittals has been steadily decreasing during the past six years, and indicates that careful investigations are being made prior to the presentation of cases in court.

Complete statistics with reference to the work of the insular police force will be found in Exhibit C of Appendix I.

CIVIL SERVICE.

The civil service during the 12 months ending June 30, 1914, received 1,367 applications for examination, an increase of 1 per cent over the preceding year. The applicants examined numbered 1,111, of whom 488, or 43.92 per cent, passed. As a result of these examinations 160 appointments were made, the greater number to clerical positions, although a few were to technical positions, such as bacteriologist, health officer, chemist, and civil engineer.

A comparison with the figures of last year shows a decrease in the total number of positions authorized of 400 and in salaries of a little over \$400,000. Of this decrease, 30 positions and \$50,000 in salaries is accounted for by the practical completion of the irrigation work, and the balance is due to the abolishing of positions by legislative

action in the interest of economy. The decrease in the number of positions is almost entirely in the teaching and sanitation services, but the decrease in salaries is distributed through all services.

The commission recommends the extension of the classified service to cover the teaching service, the insular police, the personnel of the district and municipal courts not chosen by popular vote, and the employees of the various boards and commissions created from time to time, which at present constitute about four-fifths of the entire unclassified service.

Statistics concerning the work of the civil service commission will be found in Exhibit E of Appendix I.

BOARD OF MEDICAL EXAMINERS.

The board of medical examiners has given its usual careful attention to the qualifications of applicants for license to engage in the practice of medicine and its branches in Porto Rico. At the examinations held in October, 1913, the following candidates for license were examined: 18 for physician's license, 15 for minor surgeon, 4 for midwife, 9 for nurse, and 4 for optometist. As a result of this examination licenses were issued to 14 physicians, 11 minor surgeons, 2 midwives, and 5 nurses.

Under a resolution adopted by the board, candidates holding diplomas from medical colleges classified under "C" by the board of education of the American Medical Association, will not in future be admitted to examinations for license to practice medicine in Porto Rico.

The board is using its best endeavors to prevent the illegal practice of medicine in the island and is being greatly assisted in this task by the attorney general and the department of sanitation.

BOARD OF DENTAL EXAMINERS.

The work of the board of dental examiners during the year has consisted of the examination of candidates for license to practice, routine correspondence relative to examinations, and appearing in court in prosecution of violators of the law.

The law under which the board operates does not afford adequate facilities for the punishment of those who violate its provisions, but nevertheless the board has succeeded in maintaining a relatively high standard in the practice of the profession of dentistry in the island.

BOARD OF PHARMACY.

Examinations for applicants for license to practice pharmacy have been conducted as usual by the board. Of 189 applicants taking the examinations during the fiscal year 127 passed and were given proper credentials as evidence of this fact.

An effort was made by the board and by the association of pharmacists at the last session of the legislature to secure the passage of an act to lengthen the course and increase the requirements for gaining entrance through examination into the ranks of pharmacists, which was, however, unsuccessful. Keen interest in this profession is being evidenced by the youth of the island and the board urges the necessity of a law similar to laws in effect in the various States of the

mainland to govern the examination of applicants and the practice of pharmacy. The importance of an amendment of the present law is shown by the fact that during the past fiscal year 127 pharmacists were authorized to practice, as compared with 8 in the fiscal year 1911-12, an increase of 1,600 per cent in four years.

BOARD OF TRUSTEES OF THE UNIVERSITY OF PORTO RICO.

The university has now four buildings completed and equipped; the normal building, practice school, manual training building, and memorial, the last of which has just been completed. The equipment is complete and serviceable in every department.

A new building is much needed to accommodate the colleges of law, pharmacy, and liberal arts, and university high school, all of which were recently created by the board of trustees.

The cost for construction and equipment of such a building is estimated at \$20,000.

The total enrollment in the regular course in the normal department was 310, to which should be added the enrollment in the summer session of 957 and a night industrial school of 102, giving a total of 1,369. There was an enrollment of 163 students in the university high school during its first year, just completed. The college of pharmacy had an enrollment of 24 students during its initial year, and a large class is anticipated for the coming school year. In the college of agriculture and mechanic arts 208 students were enrolled, 75 of whom were scholarship students who could not, for financial reasons, continue to attend without some assistance. Scholarship students performed certain work for the college as a slight return for the gratuity. The college of agriculture and mechanic arts, which is located at Mayaguez, also devoted much time and energy to instruction in various parts of the island in agricultural subjects and in home economics. The college is well equipped with laboratory and classroom supplies and is prepared to offer courses in all branches of agriculture and mechanic arts which compare favorably with similar colleges in the United States.

A complete report of the operations of the University of Porto Rico follows the report of the commissioner of education.

INSULAR LIBRARY.

It is very gratifying to be able to announce under this head the successful termination of long-continued efforts to obtain from Mr. Andrew Carnegie the funds for the erection of a Carnegie library building for the island of Porto Rico. In February, 1914, after an interview with the governor, Mr. Carnegie generously agreed to donate \$100,000 for this purpose upon the conditions usually accompanying such gifts. The legislature promptly and gratefully accepted this munificent donation and pledged itself to an annual appropriation of not less than \$10,000 for the administration and upkeep of the library. Plans are now being prepared by a New York architect for this building which is expected to be finished within the next fiscal year. The transfer of the library from its present inadequate and poorly arranged quarters to the new building constructed especially for and entirely devoted to this purpose is confidently expected to

result not only in an immediate benefit to the constant users of the library in San Juan but also in a quickening of interest in library matters throughout the island and in the development of a circulating and traveling library system by which the small communities now almost entirely without such facilities may participate in the benefits of the library.

The work of the library has continued along the lines indicated in previous reports. Its resources have been increased by about 3,000 volumes, 2,500 of which were purchased and the remainder received as gifts. There are now nearly 28,000 volumes on the shelves. The use of the library by the public continues to increase. There are some 5,000 readers in the circulation department, and the daily circulation is about 600 books, of which 400 are fiction, 150 historical and biographical, and the remainder upon science, travel, and description. The reading rooms are too small to accommodate the number of readers, and the magazines and daily papers are in constant use during the hours the library is open. There is an increase in number of juvenile readers for whose accommodation there is little equipment in the present quarters.

The series of conferences and lectures have grown in importance. They extended from October to the middle of April and were well attended. This series commands the hearty cooperation of the best thought of the island.

The library has been favored with an increased appropriation for the year 1914-15 as a result of Mr. Carnegie's gift, and a cataloguer will be added to the staff, which will greatly benefit the administration of the institution.

BOARD OF VISITORS TO PENAL, CHARITABLE, AND CORRECTIONAL INSTITUTIONS.

In its report for this fiscal year, the above board reiterates its previous recommendations as to the desirability of providing in the several establishments maintained by the government facilities for treating the inmates in accordance with the latest scientific methods. As has been stated before, the penitentiary at San Juan is inadequate in size, interior arrangement, and location. Various improvements, such as a hospital, operating room, workshops, a ward for women, and a small school have been installed, and the best possible results are being obtained with the limited accommodations and equipment provided. In the large general ward maintained, however, it is impossible to properly separate prisoners confined for minor offenses from those sentenced for more serious crimes, and the resulting close association between prisoners of all classes is liable, in many cases, to lower the moral standard of those who might otherwise profit by their punishment, and become good citizens.

The board again points out the importance of providing a suitable asylum for the care of the insane, which would permit of proper classification, separation, and treatment. In the case of this institution also it is reported that a number of improvements have been made in equipment and methods, but much is needed that can not possibly be carried out in the present building.

The management of the different penal, charitable, and correctional institutions is said to be as efficient as possible, and material improvement has been noticed in all.

COMMISSION ON EMPLOYERS' LIABILITY ACT.

This commission, created by joint resolution approved March 13, 1913, presented to the Legislative Assembly of 1914 a report showing the result of its labors, and submitted for consideration by the legislature a draft of an act to provide for compensation for personal injuries sustained by workmen employed in hazardous occupations, based on a bill presented to the regular session of 1913, and a draft approved by the conference of commissioners on uniform State laws, held in 1913, modified to suit conditions in Porto Rico. This bill was presented in the house of delegates and after careful consideration and prolonged discussion passed by that body in an amended form. The bill failed to receive consideration in the Executive Council, however, prior to adjournment of the regular session. In the extraordinary session the bill was again passed by the lower house and sent to the Executive Council. The latter body, shortly before the close of the session, adopted and forwarded to the house of delegates a resolution providing for the postponement of action in the matter and for the continuance of the investigations by the commission. This resolution failed of passage in the lower house, and the matter of workmen's compensation is therefore in abeyance until the next session of the legislature, at which time is hoped and recommended that some well-considered law, adapted to the social and industrial conditions of the island, may be passed in the interest of the workers and their families.

BOARD OF COMMISSIONERS OF AGRICULTURE.

This board has been completely reorganized and its work greatly enlarged. There were various reasons for this change. First, owing to the financial difficulties of the insular government, it became necessary greatly to modify the work of the commerce commission and reduce the appropriation for this purpose by more than one-half. It seemed best, therefore, for the sake of economy, to abolish the commerce commission and to hand over its work upon a reduced scale to the commissioners of agriculture. Secondly, the sharp and continued depression in the sugar industry made it impossible for the Sugar Producers' Association to continue the work of their sugar experiment station, which they had developed at considerable expense at Rio Piedras, and they proposed to donate to the government, free of cost, the lands, buildings, and apparatus which they had acquired in the development of this station, provided that the insular government would pledge itself to continue the work of the station. In order that it might do whatever was possible to further the development of a great industry that seemed to be in serious difficulties, the government, by act of the legislature, accepted the gift of this property and placed it in charge of the board of commissioners of agriculture. It was stipulated, however, that this station was to be managed by the board not in the interests of sugar alone, but for the development of agriculture in general and in close harmony and cooperation with the federal experiment station at Mayaguez. The pledge to continue the

station in operation under the insular government was limited to three years, unless the results should be such as to make its continuance clearly advisable. The property donated in lands, buildings, and equipment amounted to more than \$60,000.

The work of the board for the past year has been continued along the lines originally laid out. It has been done in a thoroughly scientific manner and at the same time made as practical as possible. It has included analyses of fertilizer and a thorough scientific study of the insects and parasites that are injurious to the crops and plants of the island. Much of this work is purely preparatory because little is known of these enemies to the agriculture of Porto Rico, many of which are entirely local to the island.

The work of quarantine inspection of the importation of plants and fruits from foreign countries has been continued with valuable results. All of this work has been done in cooperation with the United States Department of Agriculture, which has ever been ready to assist the board in its investigations. Upon request of the governor of Porto Rico this department sent to the island Mr. C. W. Mann, a representative of the Bureau of Plant Industry, to make a special study of the gathering, packing, and shipping of pineapples and citrus fruits. Mr. Mann has made a complete report containing many valuable suggestions and accurate information on all the points covered by his investigation, which will be printed as a circular and distributed to those interested.

The work of this board is recognized as of the greatest importance to the future of the island. The enlargement of its opportunities and facilities, made possible through the acquisition of the Rio Piedras Experiment Station, with the additional appropriation, will greatly increase the value of its work. Operating in thorough cooperation with the experiment station of the Federal Government at Mayaguez, it should prove an important agency in the development and diversification of the agricultural interests of Porto Rico.

COMMISSION ON UNIFORM LEGISLATION.

Porto Rico was again represented at the Conference on Uniform State Laws held at Montreal, Canada, in August, 1913, by the members of the local commission. The report of the commission was duly submitted to the Legislative Assembly, and the members of the commission afforded assistance and information to the committees of the Legislative Assembly in the consideration of the uniform laws that had been agreed upon at the national conference.

The uniform laws were again recommended upon the following subjects:

- (a) Law as to negotiable instruments.
- (b) Law governing sales.
- (c) Law as to warehouse receipts.
- (d) Law regarding transfer of shares of stock of corporations.
- (e) Law regarding bills of lading.

The commission also recommended the careful consideration of the laws approved by the national conference with respect to marriage, divorce, and child labor.

Finally the commission submitted a draft of a law entitled "An act on the subject of marriages in another State or country in evasion

or violation of the laws of the State of domicile," and earnestly recommended its passage.

Owing to the preoccupation of the attention of the legislators by other very urgent matters, no action was taken upon these matters, but they will be taken up again at a more opportune time.

IRRIGATION COMMISSION.

This commission has worked faithfully through the year in the performance of the duties imposed upon it by law, which have in the main been fully completed. These duties consisted chiefly of two important tasks: First, to form the temporary irrigation district; second, the appraisement of water concessions. The second task had to be performed first, for this involved the appraisement of all the water concessions on the rivers used by the irrigation service for the irrigation of lands in the district, and as credits for these concessions at their appraised value had to be given to their owners, they must also be charged against the total area of land to be included in the temporary district. All these appraisements have practically been completed and settlements made with the holders of them without recourse to the courts, and this left the way open for the formation of the temporary district, which also has been practically completed.

The report of this commission is embodied in the report of the commissioner of the interior.

INSULAR FAIR.

The legislative assembly of 1914, in view of the necessity for economy, saw fit to amend the law providing for the holding of an insular fair, suspending the holding of further fairs until such time as may be decided by the Legislative Assembly, whereupon the insular fair board discontinued all office and other expenses and turned over to the department of the interior all of its property to be held until needed. The activities of this board have therefore been indefinitely suspended.

PERSONNEL.

The following changes in official positions filled by presidential appointment, under the act of Congress of March 12, 1900, took place during the 12 months ending June 30, 1914:

Appointments.—Arthur Yager, governor, November 6, 1913; Harvey M. Hutchison, associate justice of the supreme court, April 7, 1914.

Separations.—George R. Colton, governor, resigned November 5, 1913; M. Drew Carrel, secretary of Porto Rico, resigned June 30, 1914; John A. Wilson, commissioner of the interior, term expired January 18, 1914; James H. MacLeary, associate justice of the supreme court, died January 5, 1914.

In pursuance of existing law the governor during the year made the following executive appointments:

Judges of district courts, 5; fiscals of district courts, 6; secretary of district court, 1; special fiscal for the island at large, 1; district chiefs of police, 6; justices of the peace, 8; and commissioners of deeds for Porto Rico in the United States, 2.

As provided by law, the governor also filled vacancies occurring in elective offices by appointment, as follows:

Judges of municipal courts, 4; secretaries of municipal courts, 3; marshals of municipal courts, 2; municipal mayors, 13; and municipal councilmen, 115.

A number of appointments upon honorary boards and commissions were also made as provided by the several laws under which their respective offices were created, and an expression of personal gratitude and appreciation, as well as an acknowledgment of the indebtedness of the people of Porto Rico, is due to the gentlemen who have generously donated their time and service to the public in attending to the duties of the offices to which they were appointed.

A complete list of the appointments made by the governor during the past year will be found in Exhibit B to Appendix I.

FRANCHISES.

Among the franchises enumerated in Exhibit D of Appendix I herewith some of the more important are the following:

An ordinance enacted by the Executive Council December 29, 1913, authorizing the Mayaguez Tramway Co. to construct and operate an electric street railway in Mayaguez to replace the present horse traction system.

An ordinance enacted by the Executive Council September 11, 1913, authorizing the Ponce Railway & Light Co. to extend its trolley tracks from the Ponce Playa to the new municipal wharf.

Ordinances enacted by the Executive Council February 12, 1914, in favor of Francisco Sein and Gabino Balasquide authorizing the construction of hydroelectric plants in Lares and Penuelas, respectively.

An ordinance enacted by the Executive Council August 15, 1913, granting a revocable permit to Ensenada Estates (Inc.) to construct a pier on the harbor shore of Guanica.

An ordinance enacted by the Executive Council September 11, 1913, granting authority to A. H. Bull Steamship Co. to construct a pier for use in connection with its business upon the harbor shore of Mayaguez.

An ordinance enacted by the Executive Council September 30, 1913, and amended April 13, 1914, authorizing the construction of a gas plant and distributing system in Ponce.

An ordinance enacted by the Executive Council September 25, 1913, authorizing the South Porto Rico Telephone Co. to construct and operate a modern telephone system in Ponce.

An ordinance enacted by the Executive Council May 2, 1914 (pending approval by the President), authorizing Hernand Behn (on behalf of a company to be organized) to take over the telephone systems and property owned by the Porto Rico General Telephone Co. and by the South Porto Rico Telephone Co., as well as to extend its system throughout the interior of the island (except to points reached by the government telephone system).

MUNICIPALITIES.

The insular government has continued its policy of encouraging the use of municipal revenues for such public improvements as water supply, sewerage systems, hospitals, public markets, and school buildings. Loans are made to the municipalities out of the insular

treasury, secured by the bonds of the municipalities, for these public improvements, and the payment of these bonds is made sure by careful control over the municipal revenues by the officials of the insular treasury. In addition to this assistance in securing the funds, the engineers of the interior department prepare the plans and supervise the building of these public works, and the sanitation service renders important aid in studying sources of water supply and in stimulating the construction of all those improvements which promote the public health. In this way only has it been possible to secure the great increase in this form of public improvements which has taken place in the last few years, for it must be remembered that practically none of these modern conveniences were to be found in the cities of Porto Rico until recent years.

There are now 26 cities and towns that have waterworks, 9 of which were installed during the last year. Several have excellent public markets and a few have sewerage systems and good modern hospitals. More than \$1,000,000 of loans have been made to them for these purposes and there are now pending before the Executive Council applications for loans aggregating several millions more for similar improvements—a conclusive proof of the rapidity with which the demand for these necessary improvements will grow if the people are only shown the way by which they may secure them.

The financial condition of nearly all the municipal governments is such as to enable them safely to incur the indebtedness necessary for those public improvements actually necessary for the health and comfort of the people.

The gross receipts of the municipalities from all sources during the fiscal year 1914 amounted to \$2,363,929.23, an increase of \$22,445.13 over gross receipts of the previous year, while there was a cash balance to their credit at the end of the fiscal year of \$336,769.85. This balance was made up of \$43,223.85 in road funds, \$43,637.76 in bond redemption funds, \$54,084.17, in proceeds of loans, and \$195,824.07 available for expenditure for current accounts. The total indebtedness of municipalities on June 30, 1914, was \$1,331,898.93, an increase of \$370,165.88 over the debt of the previous year. This amount included bonded indebtedness of \$1,197,679.79 and \$72,107.21 advanced by the insular government for public improvements to be covered by additional bond issues.

INSULAR GOVERNMENT FINANCE.

For reasons already discussed above, the financial department of the insular government has passed through a severe crisis during the past fiscal year. The causes of this crisis may be very briefly stated.

The expenditures for the fiscal year 1912-13 for the regular departments of the government, including expenses for a vigorous campaign against the bubonic plague amounting to about \$300,000, aggregated about \$5,000,000, which was about \$953,000 more than the previous year. This heavy increase in expenditures had included only small amounts relatively expended upon public improvements, roads, bridges, and buildings. But there was a strong public demand for increased expenditures upon public improvements which were greatly needed, and also for a large increase in the expenditures for public education. In order to secure funds for these very desirable ends,

the Legislative Assembly, during its regular and special sessions of 1913, devoted itself very assiduously to devising ways and means of increasing the insular revenues. Some half dozen laws were passed and approved increasing excise taxes upon practically all the articles subject to such imposts, and also establishing a "new system of industrial and commercial license taxes," etc. These changes in the internal revenue laws were "expected to result in a total increase of the corresponding revenues amounting to \$1,700,000." Counting, therefore, upon this expected increase and hoping that the revenue receipts from other sources would not be less than those of the previous year, the legislature and the executive officers figured out for the fiscal year 1913-14 a total revenue of \$6,082,500. So great, however, was the demand for public improvements and increased educational facilities that the appropriations for the year far exceeded even the most sanguine hopes of revenue receipts and plainly invited disappointment and even disaster. Former Gov. Colton clearly foresaw the danger, as the following passages in his report for 1913 indicate:

Thus, if the insular revenue receipts from other sources equal during 1913-14 those of the last year, the total income of the insular government during the current fiscal year should reach \$6,082,500. This result, however, is extremely doubtful, if, indeed, possible. The receipts of the first two months of the current year are far below the expectations upon which the revenue estimates for the year were based, and, although the collections of the later months of the year should be considerably increased, the total income will no doubt fall short of the amount anticipated by the legislature when making the appropriations of the regular session of 1913, which, under the circumstances and conditions now better understood, were excessive. Among the appropriations of this session, in addition to an increase of \$1,000,000 for public-school service, which is perhaps a greater advance than should have been made at one time, there are various "nonfiscal year" appropriations, principally for public improvements and roads desired in different parts of the island, amounting in all to \$1,479,616.

The public works authorized by these appropriation acts are, most of them, very desirable, and should be carried out under suitable financial arrangements when the state of the treasury and other conditions warrant the expenditures involved, which is not, however, the case at the present time. The total appropriations of the regular session of 1913 exceeded those of the corresponding session of 1912 by \$2,189,834.86, and being in excess of the expenditures warranted by existing conditions should be carefully reviewed, and all of the items and increases that are not actually necessary should be sifted out and postponed to a more opportune time.

Little attention, however, seems to have been paid to these warnings, and when the new governor arrived on the island on November 20, 1913, all the departments of the government were busily engaged in expending all of the appropriations that had been allotted to them.

The receipts were falling hopelessly short of the estimates. The customs were yielding at a rate that indicated a decrease of between \$300,000 and \$400,000 of income as compared with the previous year, as had been anticipated, and the new taxes were increasing the revenue at a rate that would barely offset the loss from customs. So, instead of having an income \$1,700,000 larger, as had been hoped, than that of the year before, it had become evident that the income would be about the same. It was therefore impossible to continue expenditures at the rate at which they were proceeding even until the end of the year. The treasurer predicted that by the end of the fiscal year, if these expenditures were continued, all of the treasury surplus would be expended and from one to two million dollars besides. Prompt and heroic measures were necessary to avert disaster. Immediate executive action was taken to curtail expenditures, and

the Legislative Assembly, when it met in January, 1914, promptly seconded the efforts of the governor and the executive departments and passed the laws necessary to meet the situation. The chief measures taken by the executive were as follows:

(1) The immediate suspension in November of all forms of expenditure upon public improvements that could be suspended.

(2) The frank and candid statement in the annual message of the actual condition and prospects of the insular treasury, and the causes thereof, and the request that a commission be appointed by the legislature to investigate every department of the government, its needs and its expenditures, and to make recommendations that would reduce expenses to such a point as would make possible the carrying on of the government without a deficit and yet with as little injury as possible to the public service.

(3) The recommendation of an issue of \$1,000,000 worth of bonds, the proceeds of which were to be used for public improvements as follows:

(a) To reimburse the treasury for money expended upon public improvements since the beginning of the fiscal year; (b) to complete the public improvements which had been begun and upon most of which work had been suspended; (c) to use whatever balance that might remain of these proceeds to construct the most necessary of the other public improvements for which no fiscal year appropriations had previously been made.

All these measures and recommendations were approved by the legislature, and the economy commission, which was appointed in accordance with the second recommendation, labored most earnestly and faithfully to accomplish the difficult task that had been given them. The results of their work may be briefly summarized as follows:

ECONOMY COMMISSION.

The commission at the beginning of their labors divided their work into two parts, as follows: First, to devise and recommend as promptly as possible measures for warding off the impending deficit. Also to recommend to the legislature before its adjournment a budget for the year 1914-15 which would come within the estimate of income. Second, to make a careful study of the entire machinery of the administration of the various departments and with the aid of expert advice to try to effect a reorganization of the service to secure greater economy without loss of efficiency.

The first task must be accomplished before the legislature would finally adjourn for the year. They accomplished this part of their task by recommending large reductions in the ordinary expenses as they had been running for the first half of the year, and in addition they indorsed the suggestion of a \$1,000,000 bond issue to take care of the most urgent and important projects of public improvements, many of which had already been commenced, the other less urgent improvements being postponed to a more opportune time. By these measures, all of which were adopted by the legislature and approved by the governor, as has already been explained, a deficit of more than \$2,000,000 which confronted the government in January was avoided. The commission then undertook the work of framing a

budget for 1914-15 on the basis of an estimated income of not to exceed \$4,269,570. To bring the expense of conducting the various departments within this limit would require a total saving of more than \$1,000,000 as compared with the appropriations for the year 1913-14.

This task was also accomplished and this large saving effected in time to pass the appropriation act for 1914-15 before the adjournment of the special session, March 28, 1914.

After the adjournment of the legislature the economy commission found itself unable to carry out the second part of its program before the close of the fiscal year. In fact, it could only make some slight preparation in the way of gathering information and material for this large and important task which it hopes and plans to complete during the next fiscal year. It is believed that a thorough and scientific reorganization of the whole administrative machinery of the government in the light of the most modern ideas of economy and efficiency would result in a still greater reduction in the ordinary running expenses of the government.

The following summary of the transactions of the insular treasury during the fiscal year 1913-14 is intended to present in the most concise form possible a general view of the income and expenses as well as the receipts and disbursements from all sources and for all purposes during that year; it also shows the total cash on hand and the amount available for expenditure at its close:

Customs receipts during the year amounted to.....	\$674, 000. 00
Internal revenue receipts accruing to the insular government, made up of \$25,867.05 from inheritance tax, \$186,086.99 from property tax, \$1,097,368.17 from tobacco tax, \$50,423.87 from income tax, \$231,417.59 from industrial and commercial licenses, \$273,440.50 from license taxes, \$1,230,584.52 from tax on spirits and liquors, and \$240,495.31 from other taxes, aggregated.....	3, 335, 684. 00
Receipts from fees, fines, and other miscellaneous sources amounted to..	742, 545. 74
Making the total actual revenues collected on account of the fiscal year 1913-14.....	4, 752, 229. 74
There also reverted to and were paid into the treasury on account of general fund, representing repayment of loans to municipalities and school boards, repayments of unexpended funds to appropriations, sales refunds from the working capital account of the bureau of supplies, printing, and transportation, and various other minor transfers, aggregating.....	2, 031, 045. 87
Making the total insular treasury receipts on account of general funds available for expenditure under appropriations.....	6, 783, 275. 61
Receipts on account of trust funds, representing \$1,986,372.22 in property, and industrial and commercial license taxes on account of municipalities and school boards, \$1,014,020.21 from sales of irrigation and harbor improvement bonds, interest on balances, etc., \$243,466.86 in bond redemption tax, and \$81,573.57 from miscellaneous sources, amounted to.....	3, 325, 432. 86
Bringing the total receipts of the treasury for the year up to...	10, 108, 708. 47
This amount, added to the cash balance in the treasury at the close of 1912-13.....	2, 382, 407. 09
Made the total to be accounted for.....	12, 491, 115. 56

On account of appropriations by the legislative assembly there were expended during the fiscal year:

For legislative expenses.....	\$98, 058. 48
For all services, public works, improvements, and expenses incurred by and effected through the various branches of the executive department of the insular government.....	4, 847, 498. 03
For the support of the judiciary.....	540, 537. 63
For miscellaneous purposes.....	476, 800. 49
Or a total of.....	5, 962, 894. 63
Further disposition of available funds in loans to municipalities and school boards, transfers and repayments to appropriations, including repayable advances to the working capital fund of the bureau of supplies, printing, and transportation, amounting to.....	1, 315, 433. 83
Brought the total amount expended and disposed of up to.....	\$7, 278, 328. 46
Reducing the amount at the disposal of the government to.....	5, 212, 787. 10
Disposition of trust funds, represented by payments to municipalities and school boards on account of taxes collected for them of \$1,874,511.13; expenditures from the irrigation fund, \$1,394,041.28; road bond fund, \$828.44; and repayments and transfers \$495,240.90, in all aggregating.....	3, 774, 621. 75
Reduced the amount to the credit of the government at the end of the year in available resources to.....	1, 438, 165. 35
Segregating from this the amount representing funds held in trust for specific purposes.....	1, 154, 065. 08
There remains available for expenditure under legislative appropriation.....	284, 100. 27

To the amount available for expenditures should be added the amount of the reimbursements to the insular treasury of the expenditures on public improvements since July 1, 1913, and \$40,500 of the refunding bond issue of \$1,000,000.

Regarding this latter amount, there was carried as "cash" on June 30, 1914, \$959,500 in municipal and school-board bonds, all of which was carried as trust funds and which must be replaced in that fund when refunding bonds are issued.

When these amounts shall have been paid into the treasury, which will be done as soon as the proceeds of the bond sale shall have been received, the surplus in the treasury will be about \$1,000,000.

OUTSTANDING BONDED INDEBTEDNESS.

The total bonded debt of the insular government was increased during the year by \$900,000, which brings the total outstanding bonded indebtedness up to \$5,925,000; \$700,000 of this was for refunding and interest payments in connection with the irrigation works, and \$200,000 for the improvement of San Juan Harbor under the act of March 7, 1912. The insular government has also invited bids for the sale of \$2,400,000 worth of bonds on October 1, 1914. One million dollars of this last issue are for reimbursing the treasury for loans made to municipalities and school boards, which loans are secured by municipal bonds. Four hundred thousand dollars are for the irrigation project, and \$1,000,000 for the completion of roads and

bridges authorized by the legislature March 28, 1914. If all these bonds are sold it will bring the total bonded indebtedness to \$8,325,000. The limit of indebtedness under the Foraker Act on the basis of present assessed valuation is somewhat in excess of \$12,500,000; so that the above amount of bonded indebtedness is still well within the limit. However, an analysis of the above bonded indebtedness will show that more than three-fourths of the total amount is not in reality a debt against the revenues and property of the insular government because it is amply secured by other property or revenue, which will secure its payment without any burden upon the revenues of the insular government. This will be made clear by the following analyzed statement:

The entire bonded indebtedness outstanding after the new bonds now advertised shall have been sold	\$8, 325, 000
Irrigation bonds secured by special tax upon the lands irrigated.....	\$4, 950, 000
Bonds secured by collateral bonds of municipalities and school boards.....	1, 000, 000
Bonds secured by the San Juan Harbor dues	300, 000
Total.....	6, 250, 000
Balance	2, 075, 000

Subtracting, therefore, from the total outstanding indebtedness all those forms of bonds for which the insular government holds collateral security sufficient to insure their payment, there remains a balance of only \$2,075,000 for which the insular government is alone responsible, and funds for the payment of which must be provided out of the general revenues.

Taking into consideration all the circumstances and remembering that the excessive appropriations were for extremely desirable and much-needed objects, it is within the bounds of truth and moderation to say that the financial position of the insular government is as strong as it has ever been and that it extricated itself from a somewhat difficult situation with frankness, fortitude, and courage.

AUDITING AND ACCOUNTING.

The new system of accounting adopted several years ago has been more thoroughly and consistently applied during the past year than ever before. It has completely demonstrated its usefulness and applicability to the monetary transactions of the government for the same reasons that have caused its general adoption in the practice of private enterprises. The distinction between "operating expenses" of the various departments and other forms of "expenditures" on one side of the ledger and between "income" and other sorts of "cash receipts" on the other side has been consistently adhered to throughout all the statements and tables of the auditor's report. This is manifestly the only possible system that will furnish the necessary information as to the real condition of the financial affairs of the government. Every government is constantly devoting a large part of its expenditures to the creation of public improvements and the acquisition of valuable property, which will continue, through many years, to prove valuable assets of the government and of great

service to the people. It is entirely proper and indeed necessary that these expenditures should be carefully distinguished in the accounting department from the current expenses incurred in operating the government. The same distinction should be made on the other side of the account between "income" and other kinds of "cash receipts," so that there can never arise any confusion between regular dependable income and temporary and unusual receipts.

There will undoubtedly be found in some of the numerous tables and statements published in the various reports and appendices in this volume some discrepancies in the figures as to cost of conducting certain departments and other financial details. All these discrepancies can be readily explained if the distinctions above referred to are borne in mind.

It should also be remembered that the controlling account in all the financial operations of the government is that of the auditor, and his tables and figures should be carefully consulted by all those seeking information as to any of the financial details of the government.

His is the only account giving a full statement of all the details of expense and receipts and referring them all to a definite date when the books are closed for the purpose of making a complete exhibit.

Accurate figures therefore as to how much it has cost to operate any department for the year without overlapping with other years and without confusion of any sort can only be obtained from the auditor's report and the numerous tables appended thereto.

This report and exhibits may be found in Appendix IV.

PUBLIC WORKS—BUILDINGS AND ROADS.

ROADS.

During the past fiscal year 45.1 kilometers of new road were constructed. This was only a part of the large program that had been adopted and later suspended as has already been fully explained. This brings the total length of the general road system up to about 1,115 kilometers.

Work is proceeding on the Martin Pena-Bayamon road, which is to link San Juan with the western end of the island, and it is expected that the road, with necessary bridges, will be completed within the next few months. This is the most important project in the road system now under construction or contemplated, as the only means of transportation between the eastern and western ends of the island, on the north coast, has heretofore been via San Juan and ferry, with the alternative of crossing the island to Ponce or Aibonito and back.

The balance of the road construction during the year has been on eight different roads, at the points where the work was deemed most necessary.

Roads generally have been kept in repair and resurfaced as needed. New bridges have been built over several rivers and others repaired.

There were in operation in the island during the year 1,064 automobiles, 61 motor trucks and 187 motorcycles, a considerable increase in the number of passenger vehicles, but a decrease of six in the number of motor trucks operated.

On account of the heavy traffic and the necessity for more frequent repair, the cost of maintenance of roads increased to \$331.50 per kilometer.

MUNICIPAL PUBLIC WORKS.

During the fiscal year waterworks were completed in nine municipalities, improvements in the waterworks of one municipality, sewerage systems in two municipalities and an artesian well in one. Construction is under way of waterworks in two others. Plans and specifications have been completed in regard to 34 other municipal projects, a number during the preceding fiscal year, but construction work has not yet been started. The total estimated cost of the last named projects is approximately \$1,510,000, for which applications for loans have been made by the interested municipalities and are now before the Executive Council.

BUREAU OF INSULAR TELEGRAPH.

Telegraph or telephone service, or both, is now maintained by the government between 72 municipalities, the service having been extended to four additional municipalities during the year. A telephone exchange at Cayey has been completed and is in operation, with 55 subscribers.

All wires that the bureau had strung on roofs between the main office and the railroad station in San Juan have been taken down and a cable of adequate capacity substituted therefor by the Porto Rico General Telephone Co. under the terms of their franchise. About 150 kilometers of line wire have been renewed and the insulation of a number of sections greatly improved and strengthened by the substitution of new poles for the old unserviceable ones.

The total cash income of the insular telegraph system during the year was \$68,654.70 and the expenditures \$68,224.43, leaving a net profit to the government of \$421.27, not taking into consideration the amount of free business transacted over its lines by the government. The total number of messages handled was 190,064.

PUBLIC BUILDINGS.

Repairs and alterations to the value of \$41,890.26 were made on public buildings at various points in the island. The repairs made were limited to those actually necessary to make the buildings safe and habitable, the necessity for economy being at all times borne in mind.

Work begun during the previous fiscal year, by contract and administration, to the value of \$156,389.56 and \$11,060.51, respectively, was completed during this year. Work to the value of \$47,264.01 by contract and \$54,732.03 by administration was begun and finished within the fiscal year, and work is now under way on various buildings commenced during the year. The amount available for this work, under contract, is \$307,043.41, of which \$85,462.94 has been expended. For the work to be done by administration \$197,662.22 is available and \$156,418.52 has been expended.

The total amount of work done, contracted for or under way during the year, amounted to \$825,413.07, in spite of the enforced suspension or postponement of a majority of the work projected.

PUBLIC LANDS.

Surveys were made and titles of lands investigated in a number of cases and reports made thereon. A survey is at present being made of the Luquillo Forest Reserve, the expenses of which are to be reimbursed by the Federal Government. One thousand one hundred and five separate cases regarding public lands were attended to during the year, many relating to titles of possession or of dominion which were brought before the courts by private parties.

HARBORS AND DOCKS.

The total collections for harbor fees, pilotage, etc., in spite of the decrease in commerce of the islands, shows an increase of \$2,653.37.

The new pier at Ponce was completed and placed in commission during the year and will be of great convenience and benefit to commerce, as well as increasing the receipts from harbor fees at that port.

The city of Mayaguez is again working on plans for the construction of a pier at that port.

SAN JUAN HARBOR WORKS.

The extensive improvements of San Juan Harbor undertaken last year are progressing satisfactorily under the watchful supervision of the San Juan harbor board and their engineers. These improvements include (1) the construction of a reenforced concrete bulkhead along the whole of the present water front upon the bulkhead line already established by the War Department; (2) the building of modern watersheds adjacent to this bulkhead, equipped with modern cargo-handling machinery; (3) the widening and paving of the marginal street with its approaches and the placing thereon of railway tracks for facilitating the transfer of freight from vessels to land carriers.

The money for these improvements is provided by an issue of \$500,000 worth of the bonds of the insular government, of which \$300,000 worth have already been sold. In connection with these extensive improvements the dredging by Congress of the shallow parts of the harbor and the placing of the material upon the adjacent swamp lands owned by the insular government, thereby reclaiming them for building purposes, is one of the most vital importance. An appropriation for the carrying out of this dredging project by the Federal Government in cooperation with the insular government is now before Congress. It has been heartily approved by the War Department and its prompt passage is earnestly recommended. It is also necessary that Congress should authorize the transfer to the use of the government of all the lands shoreward of the bulkhead line already established in exchange for the lands harborward of that line which may now be owned by the insular government.

IRRIGATION SYSTEM.

The past year has seen the completion of the most important features of the great irrigation system which grew out of an act passed by the Legislative Assembly in 1907 appropriating a small sum to

make investigations concerning such a system. Most of the actual work of construction has been accomplished in the last four years under the efficient leadership of the chief engineer, Mr. J. W. Beardsley, and his assistants and will remain through the years as a monument to the practical enterprise and nerve of the people of Porto Rico. Though the cost of the entire works will, when fully completed, exceed somewhat the early estimates, they have already, in the brief period of actual operation, proved their value and vindicated the wisdom of their projectors. The dams and appurtenant structures of the three great reservoirs, Guayabal, Carite, and Patillas, have been completed during the year covered by this report, and one by one as each was finished and filled its gates were opened and its canals filled with water for the thirsty sugar lands. Promptly the planters seized the opportunity, and in spite of the great depression in the sugar industry, with great courage and hope, bought the water for their crops at the prices which had been fixed by the irrigating authorities. During the few months of actual operation the system has demonstrated its complete success. The amount of water caught and stored behind all the dams has exceeded the estimates; the beneficial effects of the water upon the production of the lands upon which it has been used has surpassed expectations, and the receipts from the sale of the water have thus far fully justified the predictions of the friends and promoters of this great public enterprise. From the records of the stream flow it is estimated that about 24,400 acres of land can be furnished with 4 acre-feet of water per year from the system, after supplying all existing concessions with their fair equivalent and making due allowance for evaporation and seepage losses. Nevertheless, out of abundance of caution, it is recommended that only 22,000 acres be included in the temporary irrigation district until three years of experience in actual operation shall have been acquired.

It is not unreasonable to assume that, including an acreage equivalent to the income to be derived from the Carite water power and the waters delivered to nonrelinquished concessions and including the acreage allowed as credits for relinquished water rights, a maximum of 35,000 to 40,000 acres can be ultimately irrigated in the permanent district as soon as the planters and the irrigation service have acquired skill and economy in the use of water and in the operation of the system.

A complete account of the operations of the irrigation service, with an interesting description of the character and methods of construction of the principal features of the system, is printed elsewhere in this volume under the report of the commissioner of the interior.

EDUCATION.

The average daily attendance in all public schools during the year has been 155,830, an increase of nearly one-third over last year. The total enrollment in all public schools was 207,010, an increase of 45,225, or nearly 28 per cent over the preceding year. This is 17.5 per cent of the total population but only 50 per cent of the school population. The average number of schools in operation was 4,330, and the average number of teachers 2,564. Fifteen new school buildings have been erected within urban centers and 53 in rural

districts. Three high-school buildings are in course of construction at the present time.

The total amount expended by the insular government was \$1,770,419.15, and by the local authorities \$728,165.30, making a grand total of \$2,498,584.45 expended for educational purposes during the year.

The importance of placing education within the reach of the large number of illiterate adults and of those minors who are unable to attend school during the day is fully realized, and an average of 825 night schools has been maintained in the different towns of the island during five months of the school year. The average total enrollment was 24,244 and the average nightly attendance 13,358. Of the total enrollment in night schools, 12,842 were over 18 years of age.

Twelve industrial night schools were also maintained with a total enrollment of 378. The average age of students in industrial night schools was 24 years.

Practical instruction in agriculture has been given careful attention, and all boys in grades 6, 7, and 8, in the urban schools and in continuation schools, and all boys physically able to stand the work, in rural schools, have been required to devote one-half hour each day to practical gardening under the supervision of a teacher.

A total of 7,866 home vegetable gardens were cultivated by pupils in the rural districts, the value of which can not be overestimated, as they not only provide practice for the students but evidence the desire of the schools to aid the home in a practical way, opening up to many families an unsuspected source of income and furnishing the necessities of life to others who have not heretofore understood the efficient cultivation of the soil.

Manual training for boys and household economies for girls were made obligatory for students in grades 6 to 10, in towns in which the number of pupils in the grades mentioned warranted the installation of the necessary equipment and the assignment of special teachers to handle the work. An average of 3,881 boys were enrolled in manual training classes and 4,381 girls in cooking and sewing classes.

This large increase in the extension of the public-school system not only as to the number of schools and attendance of pupils, but also as to the kinds of instruction offered was made possible only by the large additions to the appropriations for this purpose which were made by the legislature last year. It is a cause of intense regret that the necessity for economy forces a considerable reduction in these expenditures for next year.

JUDICIARY.

In addition to its duties in connection with the administration of the department of justice, the drawing up of a number of important bills for the ordinary and extraordinary sessions of the legislature, legal advice given and opinions rendered to other officials of the government, conducting of litigation for the government in connection with cases instituted to test the legality of taxes assessed or levied and cases affecting title to lands in which The People of Porto Rico has or claims interest, supervision over suits brought to expropriate land under the law of eminent domain for the irrigation system, the office

of the attorney general has been called upon to make special investigations in connection with charges brought against public officers of official misconduct; internal revenue frauds, applications for pardon, parole, commutation of sentence, etc., which has taxed to the utmost the limited personnel provided for by the appropriation act. With the still smaller force allowed for the coming fiscal year much difficulty is anticipated in properly carrying on the work of the department, so far as the office of the attorney general proper is concerned.

Hon. James Harvey MacLeary, senior associate justice of the Supreme Court of Porto Rico, after a long illness, died in the city of Washington, D. C., on January 5, 1914, after a long connection with the insular government. Hon. Harvey M. Hutchison was appointed by the President to succeed Justice MacLeary, and assumed the duties of the position on May 18, 1914.

Notwithstanding the fact that owing to the sickness and death of Justice MacLeary and some delay in the appointment of his successor, the supreme court consisted the whole of the fiscal year of only four judges, they nevertheless accomplished a large amount of judicial work, disposing of 215 appeals, 72 of which were criminal and 143 civil cases. The court also passed upon 40 appeals from decisions of registrars of property and handled 38 cases involving original jurisdiction of the court, including one case of disbarment, 9 writs of habeas corpus, 24 writs of certiorari, and 4 writs of mandamus.

The seven district courts disposed of 1,544 criminal cases—felonies and misdemeanors—and 3,301 civil cases, having pending on their calendars at the close of the year 579 criminal cases and 3,383 civil cases, as against 470 criminal cases and 3,006 civil cases left pending at the close of the previous year.

Of 224 jury trials held during the year, 143 resulted in convictions and 81 in acquittals.

The municipal courts disposed of 26,806 criminal cases during the year, resulting in 19,188 convictions and 7,678 acquittals; 4,338 cases were filed or sent to other courts; 670 were appealed, and 1,228 were pending on June 30, 1914. The number of civil cases disposed of was 2,933, and 1,242 were dismissed or filed, 189 appealed, 4,363 remaining on the calendar at the close of the year.

The justices of the peace disposed of 12,526 cases during the year 1913-14, of which 11,033 resulted in convictions and 1,493 in acquittals.

Attention is again called, as was done in the governor's report of 1913, to a defect in the act of Congress of January 7, 1912, governing the contingencies in which the governor may designate a judge of the supreme court of Porto Rico to act as special judge of the United States district court. This law does not provide for the appointment of a special judge at any time during the period when there may be a vacancy in the office of the judge of the federal court due to the fact that no judge has been appointed. As this is a contingency that has already arisen once and may arise at any time it is certainly prudent to provide against it.

The report of the attorney general regarding the work of the judiciary and the department of justice will be found in Appendix VII hereof.

LABOR, CHARITIES, AND CORRECTION.

LABOR.

Under the provisions of the labor laws in force, the Bureau of Labor has inspected 251 buildings under construction or repair, located in 43 towns, to ascertain whether the laws relating to scaffolds was being complied with, which inspection resulted in 18 denouncements, with 13 convictions, 3 acquittals, and 2 cases pending. Seven hundred and eight establishments employing women and children, in 60 towns, were inspected, under the law regulating the work of women and children, resulting in 9 denouncements, with 5 convictions, 2 acquittals, and 2 cases pending. The small number of denouncements in these cases was due to a realization by the bureau of the fact that the laws relating to scaffolds and the work of women and children were new and not well understood, and every possible means of obtaining compliance with the law was therefore exhausted before a case was brought to court. The provisions of the laws in question have been carefully explained, through circular letters, bulletins, and by the inspectors orally, and every effort made by the officials and inspectors to assist employers in complying with them.

The bureau of labor has conducted investigations of labor conditions and compiled data relative to occupations, wages, and hours of work of approximately 12,000 workers, with detailed description of the conditions under which they work; the unemployment in various trades, the cost of living in different sections of the island; and has gone into the subjects of immigration and emigration, industrial accidents, the land problem, and country villages, all of which have been published in its second annual report to the legislature. A bulletin was published in October in explanation of the scaffold law. A careful study was made of the wages and working conditions, etc., of the employees in connection with the strike of the tobacco workers of the Porto Rican American Tobacco Co., which was published in the form of a bulletin during the month of May. A report on the housing conditions of laborers in Porto Rico has also been prepared and is now on the press.

The free employment agency, owing to the limited personnel which has had little time to give to this work, the financial depression, the difficulty of securing information regarding the experience and ability of applicants, and the fact that employers have been accustomed to obtaining labor through private channels, has not been as successful as was expected. An effort will be made to increase the usefulness of the bureau in this respect during the coming year.

Much time has been spent during the year in the investigation of various forms of labor controversies, and in endeavoring to secure a settlement between employers and employees. There were two important strikes of cigar makers, one in Caguas, lasting five days, and one in San Juan, which lasted about four months. These strikes were settled at conferences arranged by the chief of the bureau. Investigation and assistance was also necessary in the case of eight smaller strikes at various points in the island, as well as claims of laborers for wages due them, all of which, with the exception of one claim for wages, has been satisfactorily closed.

Many claims have been received from laborers for damages from their employers for injuries sustained while at work, but under the present inadequate law, it was impossible for the bureau to be of any service. In a number of cases the employers have been persuaded to make small compensations, but employees are not receiving just treatment in this respect and a suitable workmen's compensation law is badly needed.

Conditions of the great mass of the working classes throughout the island are reported not to be as favorable as a year ago. Wages have decreased and the number of unemployed has increased.

Estimates of the bureau show that approximately 800,000 of the inhabitants of the island are not landowners, and that many small landowners are badly in debt, and emphasize the necessity of working out some scheme whereby the laboring classes may have the opportunity of purchasing small tracts of land and thus be aided in bettering their condition.

CHARITABLE INSTITUTIONS.

Insane asylum.—The general conditions of this institution are reported to be satisfactory, but there is great need of a new building which will enable the treatment of patients according to the latest scientific methods, and which will accommodate all the patients at present confined in municipal jails and private homes awaiting a vacancy in the asylum in order that they may be admitted. The average death rate among the inmates has been 7 per cent, or 3 per cent less than during the previous year. At the beginning of the year there were 149 men and 195 women in the institution; 67 men and 59 women were admitted during the year, and 64 men and 49 women discharged. The number of patients remaining at the close of the year is 152 men and 205 women.

Blind asylum, Ponce.—The number of inmates of this institution at the beginning of the year was 81; 147 were admitted during the year, 153 discharged, 104 of whom were cured and 49 uncured, and 5 died, leaving 70 inmates at the close of the fiscal year. Seventy-seven operations on the eye were performed during the year.

Girls' charity school.—This institution is reported to be well managed, scrupulously clean, and perfect order maintained. The number of inmates on June 30, 1913, was 174; 15 were admitted during the year and 14 discharged, leaving 175 at the end of the year. Satisfactory progress was made in the regular school work, as well as in domestic science, drawn work, embroidery, straw work, lace making, marking and crochet, stitching and plain needlework, and in drawing and painting.

Boys' charity school.—Two grades have been added to the courses in this institution, thereby enabling the boys to complete the eight grade primary course of education. Carpentry, plumbing, masonry, and cement construction, shoemaking, music, and mechanical drawing are also taught in the school, and linotyping, bookbinding, and printing in the government printing office, to which a number of the boys are admitted as apprentices. On June 30, 1913, 273 boys were inmates of the institution; 37 were admitted during the year and 34 discharged. One only died during the year. Ten of those discharged were expelled for misconduct, and the remaining 24 left with a knowl-

edge of some useful trade which would fit them for making their own way in the world.

The shoemaking shop of the institution has manufactured all the shoes used therein since January 1, 1913, 1,220 pairs having been made and 708 pairs half-soled during that period.

The buildings of the institution were practically all repaired and painted during the year and sanitary conditions improved; a ward for infectious diseases was provided; baths, toilets, and lockers installed and conditions generally greatly improved.

The boys' charity school band gave numerous concerts during the year, the receipts from which, together with the amount received from work done in the carpenter shop, amounted to \$1,216.06, \$643 of which was invested in musical instruments and carpentry and plumbing tools, which were given to those boys leaving the school during the year who had knowledge of their uses.

PENAL INSTITUTIONS.

Six thousand and thirty-two prisoners were admitted to the insular jails during 1913-14, which, added to the number remaining on June 30, 1913, makes a total of 7,592 serving during the year. Six thousand one hundred and forty-nine were released during this period, 37 by pardon, 10 by commutation of sentences, and 21 under parole, and the rest by completion of their sentences.

The health of prisoners during the year was satisfactory, 1,081 were sick, and but 37 deaths resulted therefrom.

Prisoners assigned to work on insular roads furnished 176,767 days labor to that service.

Considerable improvements have been made in the penitentiary at San Juan, but the accommodations are still inadequate and unsatisfactory, and a more suitable building is badly needed.

Reform school.—The boys' reform school at Mayaguez had 100 inmates on June 30, 1914. Eight were discharged during the year, two released on parole and three pardoned. The buildings and equipment, including water supply and electrical installation, have been greatly improved during the year, and the road between the school and the city of Mayaguez is now nearing completion.

A full statement of the affairs under the control of the department of labor, charities, and correction will be found in the report of the director of that department.

CONCLUSION.

In conclusion special attention is invited to the following matters, hereinbefore mentioned, which are believed to deserve continuous support and attention by the department:

(1) The project for the dredging of San Juan Harbor and the reclamation of the swamp lands adjacent thereto by the Federal Government in cooperation with the insular government, which is the owner of the lands. This project is now before Congress and its adoption at an early day would be of great benefit to the growing commerce of this very promising port.

This is not a speculative enterprise based upon roseate dreams of commerce and trade that exist only in the imagination of the

dreamers. The need for the enlargement of the deep water area of San Juan Harbor is already apparent because of the present necessities of a commerce that has been steadily growing for years, and which has many opportunities for still further expansion through the years to come if only adequate facilities can be provided for it. The spacious docks and wharves now being constructed by the insular government should be supplemented by the dredging of the harbor, which is of course a national enterprise and must be done by the Federal Government. In this connection legislation should be enacted making possible the adjustment of the titles to the lands on either side of the bulkhead line between the two governments so as to remove all difficulties in the way of the development of the necessary buildings and improvements for handling the traffic.

(2) A thorough revision of the organic act under which the civil government of Porto Rico was organized 14 years ago. This act was avowedly provisional and temporary, as well as educational in its nature. It has succeeded very well in its purpose. Great progress has been made under it in most of the essentials of self-government. But if it was fairly well adapted to the condition of the island at the time of its adoption, in 1900, it is on that very account not well adapted to the conditions of the present.

A new organic act is now before Congress. Its early enactment into law would be not only an act of justice, but also a long step in the direction of binding the people of the island to those of the mainland by the ties of interest and affection.

It is a real pleasure to state that notwithstanding the readjustments and difficulties, which have already been fully explained, the year covered by this report has been a period of substantial progress in many lines of social development. The manner in which the government and the people have met and overcome these difficulties and made these readjustments is itself a great tribute to their character and capacity for administration. At the present moment the great European war has brought the island face to face with other unexpected changes and problems, the solution of which will require patience, endurance, and prudence. Some industries and interests have been temporarily benefited, others have been suddenly and gravely threatened, while the people at large have been made to suffer seriously through increased cost of necessities, and the government has been again embarrassed through reduction of revenues.

To overcome all of these unexpected difficulties coming so suddenly and at a time when the resources of both the people and the government were so seriously strained may require some temporary assistance from the outside. I have no doubt, however, that this assistance may be obtained and that the general progress of the island may go steadily forward.

Very respectfully, your obedient servant,

ARTHUR YAGER,
Governor of Porto Rico.

The SECRETARY OF WAR, *Washington, D. C.*

APPENDIXES.

APPENDIX I.

EXHIBITS TO THE REPORT OF THE GOVERNOR.

EXHIBIT A.

LEGISLATION.

LISTS OF ACTS AND RESOLUTIONS PASSED BY THE SEVENTH LEGISLATIVE ASSEMBLY OF PORTO RICO, EXTRAORDINARY SESSION, JUNE 20 TO AUGUST 19, 1913, AND APPROVED BY THE GOVERNOR.

An act making appropriations for necessary expenses of the extraordinary session of the Seventh Legislative Assembly of Porto Rico. Approved July 26, 1913.

An act to provide a method of refunding to the insular treasury the amounts loaned by The People of Porto Rico to the municipal corporations and school boards of Porto Rico and secured by the bonds of the said municipal corporations and school boards. Approved July 26, 1913.

An act to amend an act entitled "An act to amend an act entitled 'An act to amend an act entitled "An act to amend Chapter II, Title IX, of the Political Code of Porto Rico and to repeal certain sections of the Penal Code, and for other purposes," approved March 9, 1905, and March 9, 1911," approved March 13, 1913, and for other purposes. Approved July 26, 1913.

An act to amend an act entitled "An act authorizing the commissioner of the interior to sell to the Federation of Spiritualists of Porto Rico a parcel of land situated to the east of the city of San Juan, at the place known as Puerta de Tierra, and belonging to The People of Porto Rico, to establish the conditions of the sale, and for other purposes." Approved August 1, 1913.

An act authorizing the use of the surplus that may be left over from the construction of the bridge over the Sabana River of Luquillo. Approved August 1, 1913.

An act to amend sections 177, 202, 203, 204, and 205 of the Political Code, and for other purposes. Approved August 2, 1913.

An act authorizing the municipality of San Juan to levy a special tax. Approved August 2, 1913.

An act to exempt up to a certain number the cigars known as "fumas," which are given to employees of cigar factories, from the payment of internal-revenue taxes. Approved August 8, 1913.

An act to grant a charter to a corporation to be known as The Insular Bank of Porto Rico. Approved August 8, 1913.

An act to amend certain sections of the public irrigation law, approved September 18, 1908, as amended; to amend certain other laws relating to the irrigation system, and the issue of bonds therefor; to provide for the formation of a temporary and a permanent irrigation district; to provide the necessary additional funds for the completion of the irrigation system, and for meeting the obligations of the outstanding irrigation bonds, and for the operation and maintenance of the irrigation system until the completion of the same, or until sufficient funds may be raised therefor from the assessments upon the irrigable lands which shall be included in the temporary or in the permanent irrigation districts herein provided for, or from other revenues derived from the said irrigation system, and for other purposes. Approved August 8, 1913.

An act to amend section 1 of an act entitled "An act to amend section 1 of 'An act to establish a law of civil register,' approved March 9, 1911, as amended by an act to amend said civil register act, approved March 7, 1912," approved March 13, 1913. Approved August 9, 1913.

An act to authorize the governor of Porto Rico to convey to the United States certain tracts of land. Approved August 9, 1913.

An act to amend section 553 of the Penal Code. Approved August 9, 1913.

An act to provide for the construction of a section of road from the portion of road No. 2 already completed to the city of Arecibo, and for the construction of the necessary bridges thereon. Approved August 9, 1913.

An act to amend an act entitled "An act to amend section 30 of an act entitled 'An act to amend Chapter II, Title IX, of the Political Code of Porto Rico, and to repeal certain sections of the Penal Code, and for other purposes,' approved March 9, 1905, and amended March 14, 1907, and March 9, 1911, and for other purposes," approved March 13, 1913. Approved August 9, 1913.

An act to amend an act entitled "An act to establish a new system of industrial and commercial license taxes; to repeal paragraph 10 of section 70, and sections 72 to 81, both inclusive, of 'An act to establish a system of local government, and for other purposes,' approved March 8, 1906, and for other purposes," approved March 13, 1913. Approved August 12, 1913.

An act to establish standard systems of weights and measures; to regulate the purchase and sale of commodities and the ascertainment of weights and measures in industrial and commercial transactions and to prevent fraud therein, and for other purposes. Approved August 18, 1913.

An act to create a commission to investigate the inundation of certain districts in the municipalities of San Germán, Hormigueros, Cabo Rojo, and Mayaguez; to report a plan to the next regular session of the legislative assembly for preventing said inundation, and for other purposes. Approved August 18, 1913.

An act authorizing the commissioner of the interior, on behalf of The People of Porto Rico, to enter into a contract with the Casino de Puerto Rico, a corporation organized and existing under the laws of Porto Rico, to rescind the contract previously made with the said corporation under the provisions of an act of the legislative assembly of Porto Rico approved September 3, 1910, and amended February 21, 1912, and authorizing the commissioner of the interior, upon certain conditions, to sell and convey to the said corporation a parcel of land, and for other purposes. Approved August 18, 1913.

An act making appropriations for necessary expenses of the extraordinary session of the Seventh Legislative Assembly of Porto Rico. Approved August 19, 1913.

An act to amend an act entitled "An act regulating the work of women and children and protecting them against dangerous occupations," approved March 13, 1913. Approved August 19, 1913.

An act to regulate the hours of labor on public works, and for other purposes. Approved August 19, 1913.

Joint resolution to suspend temporarily the enforcement of an act entitled "An act to establish a new system of industrial and commercial license taxes; to repeal paragraph 10 of section 70 and sections 72 to 81, both inclusive, of 'An act to establish a system of local government, and for other purposes,' approved March 8, 1906, and for other purposes," approved March 13, 1913. Approved June 30, 1913.

Joint resolution to suspend temporarily the enforcement of an act entitled "An act regulating the work of women and children, and protecting them against dangerous occupations," approved March 13, 1913. Approved July 1, 1913.

Joint resolution to suspend temporarily the enforcement of an act entitled "An act to establish a new system of industrial and commercial license taxes; to repeal paragraph 10 of section 70 and sections 72 to 81, both inclusive, of 'An act to establish a system of local government, and for other purposes,' approved March 8, 1906, and for other purposes," approved March 13, 1913. Approved July 14, 1913.

Joint resolution to suspend temporarily the enforcement of an act entitled "An act regulating the work of women and children, and protecting them against dangerous occupations," approved March 13, 1913. Approved July 14, 1913.

Joint resolution to suspend temporarily the enforcement of an act entitled "An act to establish a new system of industrial and commercial license taxes; to repeal paragraph 10 of section 70 and sections 72 to 81, both inclusive, of 'An act to establish a system of local government, and for other purposes,' approved March 8, 1906, and for other purposes," approved March 13, 1913. Approved August 1, 1913.

Joint resolution to suspend temporarily the enforcement of an act entitled "An act regulating the work of women and children, and protecting them against dangerous occupations," approved March 13, 1913. Approved August 1, 1913.

Joint resolution to declare the 12th of October a legal holiday. Approved August 18, 1913.

ACTS AND RESOLUTIONS—SEVENTH LEGISLATIVE ASSEMBLY, SECOND SESSION—
JANUARY 12 TO MARCH 12, 1914.

An act to make further provision for the payment of necessary expenses of the district court of the United States for the District of Porto Rico for the fiscal year 1913-14, and for other purposes. Approved March 5, 1914.

An act to repeal an act entitled "An act providing for the establishment of a commercial agency in Barcelona, Spain, for the sale of Porto Rican coffee, and the protection thereof against fraud and adulteration," approved March 13, 1913. Approved March 6, 1914.

An act to amend section 4 of the law of weights and measures. Approved March 10, 1914.

An act to amend sections 5 and 6 of "An act fixing the terms of the supreme court of Porto Rico," approved March 1, 1902. Approved March 10, 1914.

An act to establish and regulate the granting of life certificates to the teachers of Porto Rico. Approved March 12, 1914.

An act to amend section 3 of an act entitled "An act authorizing municipalities to grant the use of lots to applicants for the construction of buildings thereon; to legalize cessions of the same character made by municipalities from July 1, 1902, up to the date on which this act becomes effective, and for other purposes," approved March 7, 1912. Approved March 12, 1914.

An act to amend section 17 of act 135, approved August 18, 1913, entitled "An act to establish standard systems of weights and measures; to regulate the purchase and sale of commodities and the ascertainment of weights and measures in industrial and commercial transactions and to prevent fraud therein, and for other purposes." Approved March 12, 1914.

An act to modify section 2 of an act entitled "An act to regulate the reconveyance by the municipality of San Juan of certain lands conveyed to it under the provisions of a joint resolution entitled 'Joint resolution to authorize the commissioner of the interior to sell to the municipality of San Juan certain lands lying to the east of the city of San Juan, at the place known as Puerta de Tierra, belonging to The People of Porto Rico, and prescribing the conditions thereof, and for other purposes,' approved March 10, 1910; to repeal the said joint resolution, and for other purposes," approved September 3, 1910. Approved March 12, 1914.

An act to constitute the villages of Guánica, Luquillo, Ceiba, and Las Piedras into separate municipalities. Approved March 12, 1914.

An act authorizing the municipality of Peñuelas to pay a floating indebtedness on account of administrative expenses. Approved March 12, 1914.

An act to complete the already commenced section of road between Aguada and Añasco. Approved March 12, 1914.

An act to provide for the construction of a bridge over the Mirasol River on road No. 2. Approved March 12, 1914.

An act to amend section 428 of the Penal Code of Porto Rico. Approved March 12, 1914.

An act to regulate the automobile service of The People of Porto Rico, and for other purposes. Approved March 12, 1914.

An act to amend sections 2, 17, 25, and 38 of an act entitled "An act to regulate the practice of the notarial profession in Porto Rico," approved March 8, 1906. Approved March 12, 1914.

An act to amend an act entitled "An act authorizing registrars of property to officially cancel certain entries, notations, and mortgages in the books of the registries," approved March 7, 1912. Approved March 12, 1914.

An act to amend section 5 and paragraph 1 of section 6 of an act entitled "An act to amend an act entitled 'An act to create an insular fair board for the purpose of holding an annual exhibition of agricultural and general productive industries of the island, and for other purposes,' approved March 10, 1910," approved March 13, 1913. Approved March 12, 1914.

An act to amend sections 1, 2, 4, 7, 9, 10, and 11 and to repeal sections 3 and 6 of "An act to reorganize the Institute of Tropical Medicine of Porto Rico," approved March 13, 1913. Approved March 12, 1914.

An act authorizing the judges to suspend sentences pronounced on children under 16 years of age and on adults over 60 years of age. Approved March 12, 1914.

An act to amend sections 7, 8, and 13 of an act entitled "An act to provide for the contracting of indebtedness, the borrowing of money, and the issuing of bonds by municipal corporations and school boards of Porto Rico, and for other purposes," approved February 19, 1913. Approved March 12, 1914.

Joint resolution providing for the appointment of a joint commission to investigate the appropriations for and the expenses of the several departments of the government and other branches of the public service for the purpose of advising the Legislative Assembly as to the economies that should be made in the general expenditures and special appropriations for the government of the island, and of making further recom-

mendations for the efficient and economical management of the public service, and for other purposes. Approved January 28, 1914.

Joint resolution to reimburse Jeremiah Smith, jr., of Boston, Mass., or his legal representative, a certain excess of taxes paid to the collector of internal revenue of Salinas for account of the heirs of Eugenia Carlota Antony Antonetti. Approved February 27, 1914.

Joint resolution providing for the return by the treasurer of Porto Rico to certain merchants and persons engaged in industries in the island of the sums paid in excess by them for license taxes. Approved March 10, 1914.

Joint resolution providing for the sale of five rural properties belonging to The People of Porto Rico to the estate of Adolfo Lespier. Approved March 10, 1914.

Joint resolution providing for the admission of Antonio Rodriguez Nazario to the practice in Porto Rico of the profession of pharmacy. Approved March 12, 1914.

Joint resolution to announce to Mr. Andrew Carnegie the acceptance of a gift of a public library, and to express the gratitude of The People of Porto Rico for the generous act and to assure him that provision will be made for its maintenance. Approved March 12, 1914.

Joint resolution appropriating the sum of \$2,400 as an annual subvention for the maintenance of patients in the sanatorium of the antituberculosis league of Ponce. Approved March 12, 1914.

Joint resolution to grant a gratuity to Francisco Hernández y Vázquez on account of injuries sustained by him in the Porto Rico irrigation service. Approved March 12, 1914.

Joint resolution authorizing the municipality of Arecibo to pay certain expenses of representation. Approved March 12, 1914.

Joint resolution to appoint a commission which shall report to the legislative assembly on the present conflict created by reason of the cost of dwellings occupied by the laborers of San Juan and its barrios, and for other purposes. Approved March 12, 1914.

ACTS AND RESOLUTIONS—EXTRAORDINARY SESSION—MARCH 14 TO 28, 1914.

An act to amend section 2 of an act entitled "An act to amend an act entitled 'An act to amend an act entitled 'An act to amend an act entitled 'An act to amend chapter 2, title 9, of the Political Code of Porto Rico, and to repeal certain sections of the Penal Code, and for other purposes,' approved March 9, 1905, and March 9, 1911,'" approved March 13, 1913,' and for other purposes," approved July 26, 1913. Approved March 27, 1914.

An act providing for secondary railroads subventioned by The People of Porto Rico. Approved March 27, 1914.

An act to authorize an issue of bonds by The People of Porto Rico in the amount of \$1,000,000 for the construction of public improvements, and for other purposes. Approved March 28, 1914.

An act to amend section 553 and to reenact section 554 of the Penal Code. Approved March 28, 1914.

An act to amend sections 26 and 36 of "An act to reorganize the sanitation service," approved March 14, 1912. Approved March 28, 1914.

An act authorizing the municipalities of the Island of Porto Rico to levy and collect annual taxes to be used in meeting their budgetary expenses, and for other purposes. Approved March 28, 1914.

An act appropriating funds for expenses of the present special session of the legislative assembly. Approved March 28, 1914.

An act making appropriations for the necessary expenses of carrying on the government of Porto Rico for the fiscal year ending June 30, 1915, and for other purposes. Approved March 28, 1914.

Joint resolution directing the auditor of Porto Rico to pass upon the correctness and validity of certain claims against the insular government and, if found correct and valid, directing the treasurer of Porto Rico to pay the same, and for other purposes. Approved March 28, 1914.

Joint resolution to authorize a further issue of bonds in the sum of \$150,000 for the purpose of additional work on the irrigation system, and for other purposes. Approved March 28, 1914.

Joint resolution to accept the transfer of the experimental station at Rio Piedras to be made by the Sugar Producers' Association to The People of Porto Rico, and for other purposes. Approved March 28, 1914.

EXHIBIT B.*List of appointments by the governor during the fiscal year 1913-14.***JUDICIAL APPOINTMENTS.****District courts:****Judges—**

Ponce, September 6, 1913.
 Ponce, October 25, 1913.
 Guayama, October 25, 1913.
 Humacao, October 25, 1913.
 Mayaguez, October 25, 1913.

Fiscals—

Ponce, September 6, 1913.
 Mayaguez, September 6, 1913.
 Aguadilla, September 12, 1913.
 Guayama, September 12, 1913.
 Humacao, September 12, 1913.
 Arecibo, October 11, 1913.

Secretary, San Juan, section 2, July 12, 1913.

Special fiscal for the island at large, September 4, 1913.

Municipal courts:**Judges—**

Utua, September 3, 1913.
 Guayama, November 5, 1913.

Municipal courts—Continued.**Judges—Continued.**

Juana Díaz, May 1, 1914.
 Barros, June 20, 1914.

Secretaries—

Ciales, September 3, 1913.
 Caguas, January 31, 1914.
 Lares, March 6, 1914.

Marshals—

San German, September 19, 1913.
 San Juan, June 1, 1914.

Justices of the peace:

San Juan, September 6, 1913.
 Manatí, September 6, 1913.
 Sabana Grande, September 19, 1913.
 Arroyo, September 19, 1913.
 Gurabo, October 1, 1913.
 Bayamón, October 25, 1913.
 Caguas, January 31, 1914.
 Gurabo, April 11, 1914.

MUNICIPAL APPOINTMENTS—ALCALDES.

Caguas, October 25, 1913.
 Ceiba, April 11, 1914.
 Culebra, October 1, 1913.
 Culebra, October 25, 1913.
 Cidra, May 1, 1914.
 Guánica, May 1, 1914.
 Las Piedras, April 11, 1914.

Luquillo, April 11, 1914.
 Manatí, August 3, 1913.
 Maunabo, January 10, 1914.
 Mayaguez, October 25, 1913.
 Ponce, October 25, 1913.
 Río Grande, September 12, 1913.

APPOINTMENTS TO FILL VACANCIES IN MUNICIPAL COUNCILS.

Adjuntas, 2.
 Aguadilla, 2.
 Aguas Buenas, 2.
 Añasco, 2.
 Arecibo, 2.
 Arroyo, 1.
 Barceloneta, 1.
 Barros, 1.
 Bayamón, 5.
 Cabo Rojo, 1.
 Caguas, 3.
 Camuy, 1.
 Cayey, 4.
 Ciales, 1.
 Cidra, 2.
 Comerío, 1.
 Ceiba, 5.
 Fajardo, 3.

Guaynabo, 1.
 Guánica, 5.
 Guayama, 4.
 Gurabo, 1.
 Hatillo, 1.
 Hormigueros, 4.
 Humacao, 1.
 Juana Díaz, 1.
 Juncos, 2.
 Lares, 1.
 Las Piedras, 5.
 Loiza, 1.
 Luquillo, 7.
 Manatí, 1.
 Maunabo, 1.
 Mayaguez, 2.
 Moca, 1.
 Morovis, 1.

Naranjito, 1.
 Patillas, 2.
 Peñuelas, 1.
 Ponce, 4.
 Quebradillas, 1.
 Rincón, 1.
 Río Grande, 1.
 Sabana Grande, 3.
 San Germán, 1.
 San Juan, 1.
 San Lorenzo, 4.
 Santa Isabel, 1.
 Toa Alta, 4.
 Toa Baja, 5.
 Vega Baja, 2.
 Vieques, 1.
 Yabucoa, 3.
 Yauco, 2.

MISCELLANEOUS APPOINTMENTS.

District chiefs of police:

Seventh class, 2.

Eighth class, 4.

Board of review and equalization: Carlos Toro, July 12, 1913.

Insular racing commission:

Eduardo Cautiño, July 22, 1913.

Enrique de Orbeta, September 25, 1913.

Board of dental examiners:

José M. Bird, August 9, 1913.

Manuel V. del Valle Atilas, May 29, 1914.

Historian of Porto Rico: Cayetano Coll y Toste, August 9, 1913.

Insular board of license tax revision:

Eugenio Delgado, September 10, 1913.

Antonio R. Barceló, September 10, 1913.

Board of commissioners of agriculture:

A. J. Alcaide, September 13, 1913.

Tulio Larrinaga, September 26, 1913.

H. H. Scoville, October 15, 1913.

Edward M. Bainter, April 23, 1914.

Eduardo Giorgetti, April 23, 1914.

Jorge Bird Arias, April 23, 1914.

Tulio Larrinaga, April 23, 1914.

Hector H. Scoville, April 23, 1914.

John Frese, May 4, 1914.

Commissioners for Porto Rico in the United States:

G. B. Mountcastle, September 17, 1913.

Edward S. Paine, March 16, 1914.

Board of management, Ponce Pier:

Agustín Arce, December 29, 1913.

Manuel Vidal Vilaret, December 29, 1913.

Manuel F. Toro, December 29, 1913.

Ermelindo Salazar, December 29, 1913.

Manuel V. Domenech, December 29, 1913.

Irrigation commission: Juan J. Jiménez, January 31, 1914.

Board of trustees, University of Porto Rico:

Juan B. Huyke, April 6, 1914.

Hector H. Scoville, April 6, 1914.

San Juan Harbor board: José Ruiz Soler, April 13, 1914.

Institute of Tropical Medicine and Hygiene of Porto Rico:

Director, Pedro Gutiérrez Igaravidez, April 24, 1914.

Member, Isaac González Martínez, April 24, 1914.

Physician-secretary, Victor Gutiérrez Ortiz, April 28, 1914.

Board of trustees, insular library: Francisco del Valle Atilas, May 29, 1914.

Governor's staff: Arturo Carrión, lieutenant colonel, June 5, 1914.

EXHIBIT C.

TABLE NO. 1.—*Personnel of the insular police force of Porto Rico at the close of the fiscal year ending June 30, 1914, showing the number of horses and bicycles in each district.*

	District chiefs.	Ser-geants.	Corpo-rals.	Guards-men.	Detect-ives.	Total.	Horses.	Bicycles.
Aibonito.....	1			3		4		
Aguada.....	1			1		2	2	
Adjuntas.....	1			2		3		
Aguadilla.....	1	1	1	12		15		
Agua8 Buenas.....	1			2		3		
Añasco.....	1		1	6		8	3	1
Arecibo.....	1	1	3	19	1	25	2	2
Arroyo.....	1			6		7		
Bayamón.....	2	1	2	27		32	5	3
Barros.....	1			3		4	2	
Barranquitas.....	1			2		3		
Barceloneta.....	1			4		5		
Cabo Rojo.....	1			6		7		1
Caguas.....	2	1	2	19		24	3	
Carolina.....	1			3		4	2	
Cayey.....	1	1		14		16	3	
Ciales.....	1			3		4	1	
Coamo.....	1			4		5	2	
Comerio.....	1			4		5	2	
Camuy.....			1	3		4	2	
Cidra.....		1		2		3	1	
Corozal.....	1			2		3	1	
Dorado.....				2		2	2	
Fajardo.....	2		3	12		17	2	2
Guayama.....	1		1	18		20	3	1
Guayanilla.....	1			3		4	2	
Gurabo.....	1			3		4	1	
Humacao.....	1	2		12		15	4	

TABLE NO. 1.—*Personnel of the insular police force of Porto Rico at the close of the fiscal year ending June 30, 1914, showing the number of horses and bicycles in each district.*—Continued.

	District chiefs.	Ser-geants.	Corpo-rals.	Guards-men.	Detect-ives.	Total.	Horses.	Bicycles.
Hatillo.....	1			3		4	1	
Isabela.....	1			3		4	2	1
Juana Diaz.....	1			13		14	4	2
Juncos.....	1			6		7	2	
Jayuya.....			1	2		3	1	
Lajas.....	1			2		3	2	
Lares.....	1			3		4		
Las Marias.....	1			3		4		
Loiza.....	1			4		5	2	
Manatí.....			1	11		12	1	
Mayaguez.....	1	1	3	33	1	39	8	3
Morovis.....	1			2		3		
Maricao.....	1			2		3	1	
Maunabo.....	1			3		4	2	
Moca.....	1			2		3		
Naguabo.....	1			6		7	3	
Naranjito.....				2		2		
Patillas.....	1			7		8	4	
Ponce.....	1	1	4	36	3	45	7	5
Pedruelas.....	1			3		4	2	
Quebradillas.....	1			2		3		
Rio Grande.....	1			4		5	1	
Rio Piedras.....	1		1	12		14	3	2
Rincón.....			1	2		3		
San Juan.....	5	2	11	127	11	156	5	8
San Sebastian.....	1			3		4		
Sabana Grande.....	1			2		3	1	1
San Germán.....	1		1	9		11	1	
Santa Isabel.....	1		1	4		6	2	2
San Lorenzo.....	1			4		5	1	
Salinas.....	1			8		9	3	2
Toa Alta.....	1			4		5	1	
Toa Baja.....	1			5		6	2	1
Trujillo Alto.....		1		1		2	1	
Utua.....	1		1	9		11		
Vega Alta.....	1			2		3	2	
Vega Baja.....	1			4		5	2	1
Vieques.....	1	1		14		16	4	
Yabucoa.....	1			3		4	2	
Yauco.....	1	1	1	15		18	3	1
Total.....	67	15	40	577	16	715	121	43

NOTE.—One chief of detectives stationed in San Juan.

TABLE NO. 2.—*Statistics showing number of felonies committed by both sexes during the fiscal year ending June 30, 1914.*

Crimes.	Sentenced.		Acquitted.		Total arrested.	
	Men.	Women.	Men.	Women.	Men.	Women.
Murders.....	17		3		20	
Homicides.....	15		6	1	21	1
Attempt of murder.....	29	1	11	2	40	3
Robbery.....	7				7	
Violation.....	12		2		14	
Seduction.....	27		10		37	
Incest.....	2				2	
Crime against nature.....	2		1		3	
Arson.....	1				1	
Burglary.....	137		14		151	
Counterfeiting of coin.....	2		1		3	
Grand larceny.....	63		10		73	
Cattle stealing.....	16		4		20	
Smuggling.....	4				4	
Extortion.....	2				2	
Destruction of insured property.....	1				1	
Against the public health and security.....	28	5	15	5	43	10
Mutilation.....	5		2		7	
Violation of postal laws.....	3				3	
Perjury.....	3	1			3	1
Forgery.....	12				12	
Suicides (104 men, 38 women).....						
Total.....	388	7	79	8	467	15

TABLE NO. 3.—Statement showing the number of arrests made, convictions and acquittals, during the fiscal year ending June 30, 1914, for the following offenses and crimes.

Crimes.	Sentenced.		Acquitted.		Total.	
	Men.	Women.	Men.	Women.	Men.	Women.
Animals, cruelty to.....	943		79		1,022	
Assault and battery.....	1,991	80	302	18	2,993	98
Arson.....	1				1	
Abuse of confidence.....	192	6	16	1	208	7
Automobile laws, infraction.....	228		21		249	
Advertising law, infraction of.....	7		1		8	
Adultery.....	25	16	3	5	28	21
Burglary.....	137		14		151	
Bird law, infraction.....	5		1		6	
Conspiracy.....	3				3	
Coins, counterfeit of.....	2		1		3	
Court, contempt of.....	28	4	2		30	4
Cattle stealing.....	16		4		20	
Documents, falsification of.....	3				3	
Docks and harbors law, infraction of.....	5		1		6	
Extortion.....	2				2	
Executive power, crime committed by or against the.....	3		7	1	10	1
Exposures, indecent.....	72	35	15	4	87	39
Excise tax, infraction of.....	20		3		23	
Forgery.....	9				9	
False pretense.....	207	11	15		222	11
Flag, profanation of United States.....	1				1	
Gambling.....	5,218	39	809	12	6,027	51
Health and safety, crime against the public.....	28	5	15	5	43	10
Homicides.....	15		6		21	
Injury, malicious.....	141	3	64		205	3
Internal-revenue laws, infraction of.....	59		3	2	62	2
Insanity, dangerous.....	26	18	2	2	28	20
Incest.....	2				2	
Justice, crime against public.....	28	2	20	2	48	4
Larceny, grand.....	63		10		73	
Larceny, petit.....	1,631	57	225	14	1,856	71
Lottery tickets, sale of.....	15	3	4		19	3
Libel.....	3				3	
Labor law, violation of.....	8		4		12	
Murders.....	17		3		20	
Murder, attempt of.....	29	1	11	2	40	3
Minors, neglect of.....	13	2	1		14	2
Minors, working of.....	49	1	17		66	1
Moral, crime against the public.....	16	4	3		19	4
Minors, corruption of.....	38	4	4		42	4
Mutilation.....	5		2		7	
Medicine, illegal practice of.....	17		6		23	
Nature, crime against.....	2		1		3	
Ordinances, infractions of municipal.....	7,665	894	775	117	8,440	1,011
Prisoners recaptured, escaped.....					67	
Persons requisitioned for and found.....					76	3
Property, fraudulent destruction of insured.....	1				1	
Peace, disturbance of the.....	6,329	1,353	1,231	304	7,560	1,657
Peace, security to keep the.....	1				1	
Prostitution.....	10	22	7	6	17	28
Postal laws, violation of.....	3				3	
Perjury.....	3	1			3	1
Pharmacy law, infraction of.....			1		1	
Rape.....	8				8	
Road laws, infraction of.....	1,254	2	74	2	1,328	4
School law, infraction of.....	1				1	
Seduction.....	27		10		37	
Smuggling.....	4				4	
Sanitary laws, infraction of.....	1,273	85	155	24	1,428	109
Slander.....	13	4	5	1	18	5
Sec. 347, Penal Code, infraction of.....	2				2	
Sec. 292, Penal Code, infraction of.....	33		9		42	
Sec. 203, Penal Code, infraction of.....	15		1		16	
Sec. 289, Penal Code, infraction of.....	1	1		7	2	8
Sec. 298, Penal Code, infraction of.....	28		8		36	
Sec. 553, Penal Code, infraction of.....	568	5	181	3	749	8
Sec. 300, Penal Code, infraction of.....	56	1	18	1	74	2
Sec. 370, Penal Code, infraction of.....	44	1	10		54	1
Sec. 137, Penal Code, infraction of.....	31	2	10		41	2
Sec. 444, Penal Code, infraction of.....	15		1		16	
Sec. 438, Penal Code, infraction of.....	1		1	4	2	4
Thefts.....	7				7	
Treasury, fraud against the public.....	5		1		6	
Violation.....	12		2		14	
Weights and measures, false.....	103		27		130	
Weapons, carrying deadly.....	2,069	22	130	1	2,199	23
Warrants of arrest.....					1,353	56
Other crimes.....	203	9	70	2	273	11
Total.....	31,108	2,693	4,423	541	37,027	3,293

Recapitulation.

Men arrested.....	37,027
Women arrested.....	3,293
Cases pending.....	1,834
Grand total.....	42,154

NOTE.—During the year there were 142 suicides and 111 attempts to suicide.

NOTE.—Columns "Sentenced" and "Acquitted" do not show number of escaped prisoners recaptured, persons requisitioned for and found, nor persons arrested on warrant, all of which are shown in total number of arrests.

TABLE 4.—Statement showing total urban and rural population of Porto Rico, by municipal palities, according to census of 1910, and police in charge of protecting life and property during fiscal year ending June 30, 1914.

Municipality.	Urban.	Rural.	Total.	Assessed local wealth.	District chiefs.	Sergeants.	Corporals.	Lance corporals.	Guardsmen.	Detectives.	Total.
Adjuntas.....	1,406	15,548	16,954	\$1,292,466	1	—	—	—	2	—	3
Aguada.....	909	10,658	11,567	1,018,743	1	—	—	—	1	—	2
Aguadilla.....	6,135	15,284	21,419	1,078,062	1	1	1	1	11	—	15
Agüas Buenas.....	1,166	7,126	8,292	358,603	1	—	—	—	2	—	3
Aibonito.....	2,153	8,662	10,815	756,152	1	—	—	—	3	—	4
Añasco.....	3,064	11,343	14,407	1,316,408	1	—	1	—	6	—	8
Arecibo.....	9,612	32,817	42,429	5,651,358	—	—	—	—	—	—	—
Arecibo.....	—	—	—	—	1	1	3	—	17	1	23
Bajadero.....	—	—	—	—	—	—	—	—	2	—	2
Arroyo.....	3,220	3,720	6,940	1,038,198	1	—	—	—	6	—	7
Barceloneta.....	693	10,951	11,644	(1)	—	—	—	—	—	—	mm
Barceloneta.....	—	—	—	—	1	—	—	—	3	—	4
Florida.....	—	—	—	—	—	—	—	—	1	—	1
Barranquitas.....	772	9,731	10,503	358,619	1	—	—	—	2	—	3
Barros.....	1,008	14,020	15,028	545,840	—	—	—	—	—	—	—
Barros.....	—	—	—	—	1	—	—	—	2	—	3
Cacao.....	—	—	—	—	—	—	—	—	1	—	1
Bayamón.....	13,519	16,467	29,986	3,048,759	—	—	—	—	—	—	—
Bayamón.....	5,272	—	—	—	1	1	1	—	13	—	16
Cataño.....	4,786	—	—	—	1	—	—	—	7	—	8
Pájaros (barrio).....	3,461	—	—	—	—	—	1	—	6	—	7
Hato Teja.....	—	—	—	—	—	—	—	—	1	—	1
Cabo Rojo.....	3,847	15,715	19,562	1,453,732	—	—	—	—	—	—	—
Cabo Rojo.....	—	—	—	—	1	—	—	—	5	—	6
Boquerón.....	—	—	—	—	—	—	—	—	1	—	1
Caguas.....	10,354	16,806	27,160	3,171,920	—	—	—	—	—	—	—
Caguas.....	—	—	—	—	2	1	2	—	17	—	22
Cagaús.....	—	—	—	—	—	—	—	—	1	—	1
Santo Domingo.....	—	—	—	—	—	—	—	—	1	—	1
Santa Juana.....	—	—	—	—	—	—	—	—	—	—	—
Camuy.....	1,148	10,194	11,342	685,162	—	—	1	—	3	—	4
Carolina.....	3,244	12,083	15,327	1,674,580	1	—	—	—	3	—	4
Cayey.....	4,498	13,213	17,711	1,411,477	1	1	—	1	10	—	13
Cayey.....	—	—	—	—	—	—	—	—	1	—	1
Jácome.....	—	—	—	—	—	—	—	—	2	—	2
Plata.....	—	—	—	—	—	—	—	—	—	—	—
Ciales.....	1,683	16,715	18,398	980,016	—	—	—	—	—	—	—
Ciales.....	—	—	—	—	1	—	—	—	2	—	3
Cialitos.....	—	—	—	—	—	—	—	—	1	—	1
Cidra.....	1,535	9,060	10,595	486,217	—	1	—	—	2	—	3
Coamo.....	3,869	13,260	17,129	1,253,385	1	—	—	—	4	—	5
Comerio.....	1,908	9,262	11,170	918,123	1	—	—	—	4	—	5
Corozal.....	1,301	11,677	12,978	375,194	1	—	—	—	2	—	3
Culebra.....	384	931	1,315	130,469	—	—	—	—	2	—	2
Dorado.....	946	3,939	4,885	666,581	—	—	—	—	2	—	2
Fajardo.....	8,797	12,338	21,135	4,821,954	—	—	—	—	—	—	—
Fajardo.....	6,086	—	—	—	2	—	1	—	7	—	10
L'quillo.....	1,159	—	—	—	—	—	1	—	2	—	3
Ceiba.....	920	—	—	—	—	—	1	—	2	—	3
Playa Fajardo.....	632	—	—	—	—	—	—	—	1	—	1
Guayama.....	8,321	9,058	17,379	2,809,525	—	—	—	—	—	—	—
Guayama.....	—	—	—	—	1	—	1	—	14	—	16
Cabo Machete.....	—	—	—	—	—	—	—	—	1	—	1
Playa Carite.....	—	—	—	—	—	—	—	—	2	—	2
Barrio Jobos.....	—	—	—	—	—	—	—	—	1	—	1
Guayanilla.....	1,141	9,213	10,354	1,058,936	—	—	—	1	3	—	4
Gurabo.....	2,230	8,909	11,139	1,027,686	1	—	—	—	3	—	4
Hatillo.....	599	10,031	10,630	756,946	1	—	—	—	3	—	4
Humacao.....	6,541	20,137	26,678	3,858,487	—	—	—	—	—	—	—
Humacao.....	5,159	—	—	—	1	1	—	—	7	—	9
Las Piedras.....	394	—	—	—	—	1	—	—	1	—	2
Playa Humacao.....	988	—	—	—	—	—	—	—	2	—	2

1 Included in municipality of Manatí; to become a distinct municipality after January 1, 1911.

TABLE 4.—Statement showing total urban and rural population of Porto Rico, by municipalities, according to census of 1910, and police in charge of protecting life and property during fiscal year ending June 30, 1914—Continued.

Municipality.	Urban.	Rural.	Total.	Assessed local wealth.	District chiefs.	Sergeants.	Corporals.	Lance corporals.	Guardsmen.	Detectives.	Total.
Humacao—Continued.											
Barrio Río.									1		1
Pasto Viejo.											1
Isabela.	1,268	15,584	16,852	662,219	1				3		1
Juana Díaz.	2,092	27,065	29,157	2,819,247							
Juana Díaz.					1				7		4
Villalba.									2		2
Arós.									2		2
Collores.									2		2
Juncos.	4,141	7,551	11,692	1,905,741	1				6		7
Lajas.	720	10,351	11,071	1,213,374	1						2
Lares.	2,751	19,899	22,650	1,466,852	1				3		3
Las Marías.	263	9,783	10,046	1,291,866	1				3		4
Loíza.	1,021	12,296	13,317	2,097,224							
Loíza.					1				2		3
Doña Loíza.									2		2
Manatí.	4,439	12,801	17,240	3,386,109			1	1	10		12
Maricao.	732	6,426	7,158	1,048,250	1				3		4
Matnabo.	952	6,154	7,106	552,861	1				2		3
Mayaguez.	16,939	25,490	42,429	5,336,862							
Mayaguez.	16,591				1	1	2	1	30	1	36
Hormigueros.	348						1		2		3
Moca.	1,585	12,055	13,640	460,318	1				2		3
Morovís.	1,063	11,383	12,446	497,303	1				2		3
Naguabo.	3,303	11,062	14,365	1,603,741							
Naguabo.					1				4		5
Playa Húcares.									1		1
Daguao.									1		1
Naranjito.	769	8,107	8,876	240,104					2		2
Patillas.	2,228	12,220	14,448	939,320							
Patillas.					1			1	4		6
Barrio Bajo.									2		2
Peñuelas.	1,042	10,949	11,991	739,052							
Peñuelas.					1				2		3
Tallaboa.									1		1
Ponce.	35,027	28,417	63,444	11,719,447							
Ponce.					1	1	3	2	26	3	36
Playa.							1		5		6
Fortuna.									1		1
Mercedes.									1		1
Coto La Irel.									1		1
Quebradillas.	1,224	6,928	8,152	328,519	1				2		3
Río Grande.	1,843	12,105	13,948	1,149,684							
Río Grande.					1				3		4
Mameyes.									1		1
Río Piedras.	3,084	15,796	18,880	2,747,703							
Río Piedras.					1		1		6		8
Hato Rey.								1	1		2
Rincon.	308	6,967	7,275	321,203			1		2		3
Sabana Grande.	2,636	8,887	11,523	519,558	1				2		3
Sabana Llana.									1		1
Guaynabo.									2		2
La Muda.									1		1
Salinas.	1,857	9,546	11,403	2,547,987							
Salinas.					1				5		6
Aguirre.								1	1		2
Coqui.									1		1
San German.	4,999	17,144	22,143	1,161,632							
San German.					1		1	1	7		10
Rosario.									1		1
San Juan.	48,716		48,716	23,628,248							
San Juan.					3	2	8	1	81	8	10
Santurce.							2	1	27	2	33
Seboruco.											
Puerta de Tierra.					1		1		15	1	12
San Lorenzo.	2,663	11,615	14,278	706,703	1				4		5
San Sebastian.	1,920	10,984	12,904	999,406	1				3		4
Santa Isabel.	1,290	5,669	6,959	2,144,541	1		1		4		6
Toa Alta.	905	8,222	9,127	421,678	1				4		5
Toa Baja.	2,404	3,850	6,254	1,078,455							
Toa Baja.	1,759				1				3		4
Falo Seco.	645								1		1
Candelaria.									1		1
Trujillo Alto.	573	5,772	6,345	512,222		1			1		2

TABLE 4.—Statement showing total urban and rural population of Porto Rico, by municipalities, according to census of 1910, and police in charge of protecting life and property during fiscal year ending June 30, 1914—Continued.

Municipality.	Urban.	Rural.	Total.	Assessed local wealth.	District chiefs.	Sergeants.	Corporals.	Lance corporals.	Guardsmen.	Detectives.	Total.
Utuado.....	3,958	37,096	41,054	2,326,990	1	1	1	1	7	1	9
Utuado.....	3,208				1				2		3
Jayuya.....	750						1		2		3
Mameyes.....									2		2
Vega Alta.....	1,667	6,467	8,134	689,358	1				2		3
Vega Baja.....	3,082	9,749	12,831	1,030,764	1				4		5
Vieques.....	3,158	7,267	10,425	2,396,180							
Vieques.....					1	1			6		8
Mosquitos.....								1	2		3
Puerto Real.....								1	2		3
Yabucoa.....	2,816	14,522	17,338	1,884,506	1				3		4
Yauco.....	8,357	23,147	31,504	4,748,006							
Yauco.....	6,589				1	1		1	10		13
Guanica.....	1,768								2		2
Ensenada.....							1		2		3
Total.....	283,798	834,214	1,118,112	133,817,931	67	15	40	17	560	16	715

NOTE.—When there are more than one urban center and police detachment in a municipality each is shown separately by indentation under the municipality.

EXHIBIT D.

LIST OF FRANCHISE ORDINANCES PASSED BY THE EXECUTIVE COUNCIL AND APPROVED BY THE GOVERNOR OF PORTO RICO.

An ordinance granting to the municipality of Juncos permission to take the total volume of water flowing in the brook Collores. Approved July 5, 1913.

An ordinance granting a revocable permit to Sollar Sugar Co., to take and use for industrial purposes 50 liters of water per second from the Cibao River, Camuy. Approved July 8, 1913.

An ordinance granting a revocable permit to Santos Franceschi, to take and use for domestic purposes 30 liters of water per minute from the Cuyon River, Palmarejo Ward, municipality of Coamo. Approved July 9, 1913.

An ordinance granting a revocable permit to Ensenada Estates (Inc.) to construct, maintain, and operate a pier on the harbor shore of Guanica. Approved August 20, 1913.

An ordinance granting to the municipality of Manati authority to take 15 liters of water per second from the Cimarrona River. Approved August 20, 1913.

An ordinance granting to A. H. Bull Steamship Co. authority to use a portion of the maritime zone and harbor shore in connection with a pier to be constructed by it in the harbor of Mayaguez. Approved September 17, 1913.

An ordinance supplementing an ordinance entitled "A franchise granting to W. S. H. Lothrop, his heirs, successors, and assigns, the right to construct and operate an electric street railway in certain streets in the city of Ponce and between the city of Ponce and the playa thereof," amending the said ordinance and certain other ordinances in favor of or now held by the Ponce Railway & Light Co., and authorizing the Ponce Railway & Light Co. to construct, maintain, and operate an extension of its electric street-railway system from Ponce Playa to Peñoncillo Point. Approved September 23, 1913.

An ordinance granting a revocable permit to Agustín Pérez Pierret to take and use for domestic purposes 6 liters of water per minute from the Coamo River, Jauco Segundo Ward, municipality of Santa Isabel. Approved September 29, 1913.

An ordinance supplementing and amending an ordinance entitled "An ordinance granting to P. J. Rosaly the right to construct, maintain, and operate a system of long-distance telephone lines between the city of Ponce and certain towns, together with local telephone systems in such towns," and authorizing the South Porto Rico Telephone Co. to construct, maintain, and operate a telephone system in Ponce. Approved September 30, 1913.

An ordinance granting to J. Alex Mayers authority to construct, maintain, and operate a system for the manufacture, distribution, and sale of gas in Ponce. Approved September 30, 1913.

An ordinance repealing an ordinance entitled "An ordinance granting a revocable permit to Alfredo Ramírez y Rosell to take and use for irrigation purposes 15 liters of water per second from the Estero River." Approved October 6, 1913.

An ordinance further amending an ordinance entitled "An ordinance granting to La Compañía Eléctrica de Yauco the right to construct, operate, and maintain an electric light and power plant in the municipality of Yauco, P. R." Approved December 6, 1913.

An ordinance granting a revocable permit to The Boston Molasses Co. (Inc.) to lay and maintain a molasses pipe line on the harbor shore of Mayaguez, P. R. Approved December 15, 1913.

An ordinance granting a revocable permit to The Boston Molasses Co. (Inc.) to lay and maintain a molasses pipe line at Aguirre, P. R. Approved December 15, 1913.

An ordinance granting a revocable permit to Carlos Cid & Co. to lay and maintain a molasses pipe line in San Juan, P. R. Approved December 24, 1913.

An ordinance authorizing the Mayaguez Tramway Co. to construct, maintain, and operate an electric street railway in Mayaguez. Approved December 30, 1913.

An ordinance granting to Franciso Sein authority to take 112 liters of water per second from the Juncos River for generating electrical energy, and to construct, maintain, and operate an electrical power plant in Lares. Approved February 16, 1914.

An ordinance granting to Gabino Balasquide authority to take water from the Barreal and Guayanes Rivers, or from the Tallaboa River, for generating electrical energy, and to construct, maintain, and operate an electric power plant and distributing system in Peñuelas, and a distributing system in Guayanilla. Approved February 16, 1914.

An ordinance amending an ordinance entitled "An ordinance granting to J. Alex Mayers authority to construct, maintain, and operate a system for the manufacture, distribution, and sale of gas in Ponce." Approved April 20, 1914.

An ordinance amending an ordinance entitled "An ordinance granting to the San Juan Light & Transit Co. the right to own, extend, and operate certain electric railway lines between the city of San Juan and the town of Rio Piedras in the Island of Porto Rico and to supply electric light and power to the public." Approved May 12, 1914.

An ordinance granting to the Compañía de los Ferrocarriles de Puerto Rico authority to construct, maintain, and operate a branch track to Central Los Caños, and authorizing the condemnation of certain land described herein for the occupancy of said branch track, which is hereby declared to be a matter of public interest and utility. Approved May 19, 1914.

An ordinance granting to Hernand Behn, of San Juan, Porto Rico, and his heirs, executors, administrators, and assigns the right to construct, maintain, and operate a system of long-distance telephone lines to and connecting the towns of Comerio, Barranquitas, Naranjito, Barros, Corozal, Ciales, Morovis, Utuado, Jayuya, Adjuntas, Moca, Lares, San Sebastian, Las Marias, Maricao, and Villa Alba, and the construction and operation of local exchanges in the said towns, and also granting the right to said grantee to acquire, operate, and maintain hereunder the local and long-distance telephone lines and systems now owned by the Porto Rico General Telephone Co. and the South Porto Rico Telephone Co., respectively, and to construct at Ponce, Porto Rico, a local exchange in accordance with the provisions of the terms of the franchise granted to the South Porto Rico Telephone Co. on September 25, 1913, and in accordance herewith. Approved May 20, 1914.

An ordinance granting to the municipality of Gurabo authority to take and use the waters of the brook Gonzalez in the barrio of Rincon for a municipal water supply. Approved June 10, 1914.

An ordinance granting a revocable permit to Miguel Morell to take and use for industrial purposes 51 liters of water per second from the brook Riachuelo, Caonillas Ward, Utuado. Approved June 27, 1914.

EXHIBIT E.

STATISTICAL DATA CONCERNING CIVIL SERVICE OPERATIONS DURING THE FISCAL YEAR 1913-14.

TABLE A.—Results of examinations held.

Examination.	Number of applicants.	Applications canceled.	Failed to report.	Pending.	Number examined.	Passed.	Failed.	Per cent passed.	Appointments.
Assessor and internal-revenue agent ¹	18	9	2		7	6	1	85.71	5
Bacteriologist, assistant ¹	3		1		2	2		100	1
Baker.....	1			1					
Bookkeeper ¹	11	1	1		9	5	4	55.56	1
Building inspector ¹	3	2			3	3	2	33.33	2
Building inspector, electrician ¹	2				1	1		100	
Carpenter.....	2			2					
Chairman.....	2	2			2	1	1	50	2
Chaufeur.....	4				3	3		100	2
Chemist, assistant ¹	2	3			2	1	3	100	2
Civil engineer, assistant ¹	1				1	1		100	1
Clerk, first grade ¹	118	10	8		100	41	56	100	1
Clerk, second grade ²	1				1	1		100	1
Clerk, third grade ¹	299	18	17		264	73	191	27.65	31
Clerk, third grade ²	5				5	3	2	60	1
Clerk, third grade ³	188	12	16		160	100	60	62.50	11
Clerk, registry of property ¹	1				1				
Computer ¹	6				6	2	4	33.33	2
Corporation clerk ¹	1				1	1		100	1
Draftsman, junior architectural ¹	3		1		2	2		100	1
Draftsman, junior topographical ¹	3				3	1	2	33.33	1
Draftsman, topographical ¹	1				1	1		100	1
Editor, Official Gazette ¹	5				5	3	2	60	2
Electrician ¹	1	1			1	1		100	1
Engineer, road roller.....	1								
Food inspector ¹	10	5			5	5		100	
Health officer ¹	1				1	1		100	1
Hospital superintendent ¹	9		1		9	8	1	88.89	7
Inspector, public works.....	6	2			6	3	3	50	1
Janitor.....	2	1			1	1		100	
Labor inspector ¹	4			1	3	3		100	5
Laboratory assistant ¹	10	2			8	7	1	87.50	1
Lineman.....	2				2	2		100	1
Machinist.....	1				1	1		100	1
Machinist boatman.....	2				2	2		100	2

¹ Noncompetitive examination for promotion.¹ Written examination.

STATISTICAL DATA CONCERNING CIVIL SERVICE OPERATIONS DURING THE FISCAL YEAR 1913-14—Continued.
TABLE A.—*Results of examinations held*—Continued.

Examination.	Number of applicants.	Applications canceled.	Failed to report.	Pending.	Number examined.	Passed.	Failed.	Per cent passed.	Appointments.
Master tailor.....	7				7	7		100	1
Milliner.....	6				6	6		100	1
Monitor and military instructor.....	3				3	3		100	1
Overser.....	4				4	3		75	1
Plumbing inspector ¹	1				1	1	1	100	
Police captain.....	27	20			7	4	3	57.14	
Practitioner.....	8	3		5					
Prison guard ¹	146	42	8		96	29	67	30.21	7
Purchasing agent and book-keeper ¹	3				3	1	2	33.3	1
Road foreman.....	8	1			7	7		100	
Rodman.....	1				1	1		100	
Sanitary engineer, assistant ¹	4				4	2		50	
Sanitary inspector ¹	166	11	12		143	58	1	66.67	2
Sanitary inspector ²	15				15	9	85	40.56	18
Stenographer ¹	54	3	1		50	15	35	30	10
Stenographer ²	7				7	7		100	
Subsecretary and file clerk ²	1				1	1		100	1
Superintendent of kitchen.....	1				1	1		100	1
Surveyor ¹	1				1		1		
Telegrapher ¹	34	6		5	23	8	15	34.78	6
Telephone operator.....	8	3			5	5		100	2
Translator ¹	7	1			6	1	5	16.67	
Transitman.....	4				4	4		100	1
Traveling inspector, treasury ¹	1				1		1		
Traveling inspector, treasury ²	3				3	3		100	
Typewriter ¹	83	4	1		78	19	59	24.36	12
Typewriter ²	3				3	3		100	
Weights and measures inspector ¹	24	6	1	3	14	6	8	42.86	5
Total.....	1,367	169	70	17	1,111	488	623	43.92	160

¹ Written examination.² Noncompetitive examination for promotion.

Examinations held for the United States civil service.

FOR ORIGINAL APPOINTMENT IN PORTO RICO.

Examination.	Number exam- ined.	Passed.	Failed.	Per cent passed.
Educational:				
First-grade English, customs service.....	71	(1)		
Post office, clerk-carrier, English.....	50	(1)		
Post office, clerk-carrier, Spanish.....	92	63	29	68.47
Subclerical, Spanish.....	51	(1)		
Subclerical, English.....	5	(1)		
Stenographer and typewriter (field service).....	6		6	
Typewriter (field service).....	2	2		100
Total.....	277	65	35	
Noneducational: Watchman (customhouse).....	6	2	4	33.33
Total.....	283	67	39	

FOR PROMOTION TO POSITIONS IN PORTO RICO.

	Number of competi- tors.
Examiner of general merchandise.....	1

FOR ORIGINAL APPOINTMENT TO POSITIONS IN THE UNITED STATES.³

Assistant, Philippine service.....	1
Assistant farm architect.....	1
Bookkeeper, departmental service.....	3
Clerk, departmental service.....	25
Computer and estimator.....	2
Junior architectural draftsman.....	1
Radio subinspector.....	1
Scientific assistant (Department of Agriculture).....	1
Statistical clerk.....	2
Stenographer and typewriter.....	2
Teacher, Philippine service.....	2
Veterinarian.....	1
Total.....	42
Total examined:	
For original appointment in Porto Rico.....	283
For promotion to positions in Porto Rico.....	1
For original appointment to positions in the United States.....	42
In all.....	326

¹ Papers not yet rated.² Passed.³ The results of these examinations are not communicated to this commission

TABLE B.—*Changes in the Porto Rican civil service during the fiscal year ending June 30, 1914.*

[Character of change: C=classified service; U=unclassified service.]

Character of change.	Governor.		Police.		Secretary.		Justice.		Treasurer.		Auditor.		Interior.	
	U.	C.	U.	C.	U.	C.	U.	C.	U.	C.	U.	C.	U.	C.
Probational and original appointments.....	2	.....	51	3	.....	11	32	10	.....	19	1	2	84	26
Transfers from United States civil service.....										1				
Reinstatements.....								1		2				14
Transfers.....	1	.....		1	.....	5	1	2	.....				1	1
Promotions.....			20	4	.....	8	1	10	.....	78		5	13	55
Reductions.....				3	.....				2	6			1	5
Separations.....	3	.....	66	5	1	9	21	7	.....	24		3	115	96
Temporary employment:														
Appointments.....				1	.....	16	31	24	.....	82			4	58
Separations.....				1	.....	4	32	14	.....	86			1	15
Total.....	6	.....	137	18	1	51	118	70	2	304	1	10	219	266

Character of change.	Education.		Labor, charities, and correction.		Sanitation.		Executive council.	University.	All others.		Total.		
	U.	C.	U.	C.	U.	C.	U.	U.	U.	C.	U.	C.	Both.
Probational and original appointments.....	818	3	90	24	57	59	2	42	13	3	1,202	160	1,377
Transfers from United States civil service.....				1								2	2
Reinstatements.....	192	1		1	4	5		4		4	204	24	228
Transfers.....	1	1		9	3	7		5	2		14	26	40
Promotions.....	333	16	16	15	7	103	2	46	3	2	441	296	737
Reductions.....	17		4	1	3	10			3		30	25	55
Separations.....	575	8	74	22	62	75		17	9		943	249	1,192
Temporary employment:													
Appointments.....		3	3	18	2	83	3		1		44	285	329
Separations.....			3	9	2	52			1		39	181	220
Total.....	1,936	43	190	99	140	394	7	114	36	9	2,907	1,248	4,155

\$150.	0	2	2	1	1	1	1	7	723	22	0	80	3	7	7	93	186	35	4	141	2	8	3	31	0
\$144.																									
\$132.																									
\$120.																									
\$108.																									
\$96.																									
\$84.																									
\$60.																									
Total.....	0	2	2	1	1	1	1	7	723	22	0	80	3	7	7	93	186	35	4	141	2	8	3	31	0

REPORT OF THE GOVERNOR OF PORTO RICO.

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	6	9	45	51	42	7	3	4	14	3	6	14	1,174	3,852
\$1,200				11	4	1	1	2					43	38
\$1,150				2									119	46
\$1,100	1	1	2	4									3	4
\$1,050													2	2
\$1,000				3	8								13	12
\$950													13	13
\$900													1	1
\$850													91	63
\$800	1		2	5	3	1							8	4
\$750													22	4
\$700													1	1
\$650													23	24
\$600													14	14
\$550													101	123
\$500					2	1			1				1	15
\$450													2	120
\$400													95	57
\$350													1	120
\$300													12	732
\$250													4	2
\$200													174	18
\$150													2	601
\$100													20	3
\$50													83	3
\$0													98	5
													1,225	1,225
													20	1
													8	2
													41	41
													43	43
													2	2
													29	29
													33	33
													13	13
													23	23
													1	1
													45	45
Total.....	6	9	45	51	42	7	3	4	14	3	6	14	1,174	3,852

TABLE D.—*Distribution of positions and salaries in classified and unclassified service based on appropriation, fiscal year 1913-14.*

Branch of the service.	Classified service.			Unclassified service.			Total.		
	Total salaries.	Number of positions.	Average salary.	Total salaries.	Number of positions.	Average salary.	Total salaries.	Number of positions.	Average salary.
Executive Council				\$28,040	15	\$1,868	\$28,040	15	\$1,868
House of Delegates				24,560	45	545	24,560	45	545
Governor	\$860	2	\$430	11,700	3	3,900	12,560	5	2,512
Police	8,060	8	1,075	374,400	724	517	382,460	732	522
Secretary	101,458	102	994	7,300	3	2,433	108,758	105	1,035
Justice	79,510	100	795	275,890	193	1,429	355,400	293	1,213
Treasury	177,740	176	1,009	13,980	6	2,330	191,720	182	1,053
Auditor	52,140	39	1,336	8,700	3	2,900	60,840	42	1,447
Interior, departmental	192,160	234	821	16,120	79	205	208,280	313	665
Interior, irrigation service									
Education	76,340	67	1,139	113,800	86	1,323	113,800	86	1,323
University				1,096,060	2,407	455	1,172,400	2,474	473
Insular library				101,500	93	1,123	101,500	93	1,123
Labor, charities, and corrections				6,720	7	960	6,720	7	960
Civil-service commission	153,744	244	630	23,052	119	193	176,796	363	486
Sanitation service	3,140	5	628	4,200	3	1,400	7,340	8	917
San Juan Harbor board	174,780	194	900	17,410	39	446	192,190	233	831
Board of commissioners of agriculture				12,800	7	1,828	12,800	7	1,828
Institute of Tropical Medicine				24,280	17	1,428	24,280	17	1,428
Antituberculosis league				8,220	6	1,370	8,220	6	1,370
				2,952	14	210	2,952	14	210
Total	1,019,932	1,171	870	2,174,684	3,869	562	3,194,616	5,040	633

TABLE E.—*Showing number of positions and total salaries of native and nonnative officers and employees.*

Branch of the service.	Natives.			Nonnatives.		
	Total salaries.	Number employed.	Average salary.	Total salaries.	Number employed.	Average salary.
Executive Council	\$17,240	9	\$1,915	\$10,800	6	\$1,800
House of Delegates	24,560	45	545			
Governor	2,860	3	953	9,700	2	4,850
Police	378,360	730	518	4,100	2	2,050
Secretary	72,080	83	868	36,678	22	1,667
Justice	318,300	279	1,105	37,100	14	2,650
Treasury	126,920	143	887	64,800	39	1,661
Auditor	36,240	31	1,168	24,600	11	2,236
Interior, departmental	174,780	294	594	33,500	19	1,763
Interior, irrigation service	56,660	62	913	57,140	24	2,380
Education	990,690	2,261	438	181,710	213	853
University	32,050	42	763	72,450	51	1,420
Insular library	6,720	7	960			
Labor, charities, and corrections	174,696	362	481	2,300	1	2,300
Civil-service commission	4,340	7	620	3,000	1	3,000
Sanitation service	173,590	226	768	18,600	7	2,800
San Juan Harbor board	4,200	4	1,050	8,600	3	2,866
Board of commissioners of agriculture	3,720	3	1,240	20,560	14	1,468
Institute of Tropical Medicine	8,220	6	1,370			
Antituberculosis league	2,952	14	210			
Total	2,608,978	4,611	565	585,638	429	1,365

EXHIBIT F.

REPORT OF THE DIRECTOR OF SANITATION, OFFICE OF THE DIRECTOR, *San Juan, P. R., August 24, 1914.*

The honorable the GOVERNOR OF PORTO RICO,
San Juan, P. R.

SIR: I have the honor to submit the following report of this service for the fiscal year ending June 30, 1914:

In my report for the previous year I made the following statement: "The object of a service of sanitation is to lower the death rate, and this may to a considerable extent be accepted as proof of success or failure." I desire to reiterate this statement and to claim for the service of sanitation, without qualification of any kind, as absolute and complete success as any known in the history of sanitation. This success has been attained without assistance from any one outside of the island except that rendered by the United States Public Health Service during the epidemic of bubonic plague. As proof of this success I submit the comparative mortality rates on this island for the last 20 years:

1888.....	31.5	1901.....	36.63
1889.....	31.8	1902.....	24.63
1890.....	32.1	1903.....	25.35
1891.....	28.3	1904.....	22.16
1892.....	28.3	1905.....	22.17
1893.....	24.6	1906.....	22.56
1894.....	28.0	1907.....	25.25
1895.....	29.1	1908.....	21.65
1896.....	27.8	1909.....	20.0
1897.....	34.4	1910.....	22.14
1898.....	35.7	1911.....	23.44
1899.....	36.9	1912.....	24.02
1900.....	40.81	1913.....	18.6

The death rate during the past year is the lowest ever recorded on the island. There was reason to fear an increased mortality owing to the economic conditions produced by the financial crisis, the lack of employment in the sugar plantations, and the prolonged strike in the tobacco factories, all of which conditions necessarily influence unfavorably the health of the poorer classes. The year previous to the organization of the service the deaths from all diseases in the island numbered 26,579. The year succeeding—i. e., the first year during which the service was being organized and was beginning its work—there was a marked increase in this rate, due to conditions existing prior to the organization of the service, showing a total number of deaths of 27,607, and there is every reason to believe that but for the change of conditions produced by the service of sanitation this high mortality would have continued even if it were not increased. In the year 1912-13 the number of deaths was reduced to 26,034 and in 1913-14 to 21,775, or a per thousand rate of 18.6. This death rate of 18.6 per thousand compares favorably with the death rates of the different States of the Union in which conditions are supposed to be infinitely better than in Porto Rico, and this comparison is still more favorable to Porto Rico if we remember that every State in the Union finds it difficult or impossible to get a complete statement of mortality, whereas in Porto Rico the number of deaths reported is absolutely in accordance with those that occur.

The continued lowering of the death rate must have been produced by some cause, and that cause unquestionably was the work done by the service of sanitation. It is accepted by all political economists that each human life is worth to the State at least \$1,000, entirely aside from the loss produced to private families by the sickness and death of their members. If we accept this valuation and take into account only the actual economy of human lives during the past 12 months, which is 4,295, the actual saving produced to the people of Porto Rico during the past 12 months was \$4,295,000. The entire expense of the service of sanitation since its organization, including all sums

expended in the fight with the epidemic of bubonic plague, has been less than \$2,000,000.

It is accepted as an axiom by all those engaged in public-health work that public health is purchasable, and that within natural limitations a community can determine its own death rate; also that the permanent foundation for the general prosperity of the state must in its final analysis rest on the general health of the people. The work of the service of sanitation has demonstrated the truth of these statements, and it remains for the Government to determine whether or not they desire to expend a sufficient sum of money to make the death rate of the island as low as that of any other country in the world. It can be done and the service of sanitation will undertake to do it if furnished with sufficient funds. It is my belief that the mortality will be still further diminished during this coming year, but the economies introduced by the last legislature reduced the working force so greatly that many of its officers are already beyond their capacity to work and any further extension or increase of the work assigned to them will be an impossibility. Up to the present time it has not been possible to do more than to scratch the surface of the field of work upon which we have entered, and if we are to hope to make any further improvement there must be some increase in the assignment made to the scientific branches of the service.

MUNICIPAL CHARITIES.

In order to be able to combat successfully the diseases existing in the island, it is necessary first to learn what are the prevailing diseases, and for that purpose, under date of October 14, 1913, a circular was sent to the alcaldes of the different municipalities requesting that they instruct their city physicians (*médicos de beneficencia*) to make report to this office of the number of cases treated and the diagnoses of such cases. The replies to this circular showed such a condition of affairs in the administration of this service of such vital importance to the public health that I directed the medical inspectors to investigate the conditions existing not only in the hospitals, but also among the outdoor sick. These reports show conditions to be exceedingly bad. In order to be certain that there was no possibility of any criticism having been made from personal feeling, I myself inspected and verified the worst of the conditions reported. A tabulated statement, marked "Exhibit A," of these conditions accompanies this report, but as such a table is too condensed to give any adequate idea of the conditions which actually exist, I desire to invite your attention to certain specific points therein.

This table contains a statement of the urban and rural population of the island according to the census of 1910, together with the appropriation made by each municipality for the separate items included under the heading of municipal charities. This percentage varies from 29.18 of the total receipts of the municipalities in the town of Barranquitas to 9.93 in the town of Guaynabo. It will be noted that five towns have made no provision whatever for a municipal physician. A number of others secure the services of a physician who is not a resident of the municipality. Twenty-five have no hospital facilities, although three of these have prepared plans for construction. Eleven have emergency hospitals with no facilities for retaining patients under treatment. Fifteen towns are reported as being without instruments of any kind. Eighteen towns having hospitals are reported as absolutely without bathing facilities of any kind. The cost of maintenance per bed, including medicines, varies from 12 cents in Cabo Rojo, Ciales, and Fajardo to 40 cents in Yauco, Quebradillas, and Coamo. The cost of prescriptions varies from 5 cents in San Juan to 40 cents in Quebradillas. Two towns, Aibonito and Guayanilla, are reported as having physicians who are not entitled by law to practice their professions. The law governing the organization of municipalities approved on March 8, 1906, entitled "An act to establish a system of local government, and for other purposes," provides that the alcalde shall appoint the inspector of health and charities (city physician) with the advice and consent of the municipal council, which makes this appointment a matter purely political, without reference to the professional qualifications, capacity, or attention to duty of the physician.

Among the men who hold positions as city physicians are many of the best members of the profession in the island, personal friends whom I esteem most highly, who recognize and deplore, without being able to correct, the faults that have been produced by the present laws. The criticisms I have to make are not directed at these men but at the system responsible.

In a few of the towns, as, for example, Corozal and San Sebastian, the contracts made for attendance upon the sick poor provide that the physician shall not be required to leave the urban zone. Attention was invited to the case of these two towns, especially in the past year, by reason of the occurrence of a few cases of diphtheria in Corozal and of typhoid fever in San Sebastian. In Corozal the city physician stood upon the terms of his contract and declined to visit the cases because they were

outside of the town limit, making it necessary to send the medical inspector to that point from Arecibo to apply the antitoxin which was required both for the treatment of the sick and for the prophylaxis in the case of the other children of the same family. In San Sebastian several cases of typhoid fever occurred in the country without any notification having been received by this office, because of the fact that the city physician declined to attend to the cases, they being outside of the urban zone and not included within the terms of his contract. In these cases also it became necessary to send the health officer from Aguadilla and the medical inspector from Arecibo to attend to them.

The same criticism as to the manner of appointment will hold in the case of all other employees of the hospitals. The best municipal hospital on the island is that in San Juan, which is attended by nurses trained in the hospital; but owing to the fact that the profession of trained nurse is new here, it has been exceedingly difficult to establish for this profession a standing equal to that which it has in the United States, and therefore the nurses in charge of the care of the sick at this hospital are not up to the standard. The hospital at Ponce is attended by nurses also trained in that hospital, but their training is deficient and their discipline is exceedingly so, because of the lack of experience of the physician in charge of the hospital. The hospitals at Yauco, at Arecibo, and at Mayaguez are attended by Roman Catholic sisters of charity.

A certain number of towns provide for the appointment of a pharmacist. In the larger towns such as San Juan, Ponce, Arecibo, and Mayaguez this measure is a proper one. In smaller towns, as for instance Ciales, such disposition of the funds is absolutely unjustifiable. This town provides \$480 as salary for the pharmacist and \$300 for medicines. The medical inspector reports that on the 31st day of December last over two-thirds of the \$300 had already been expended and that the municipal pharmacy was practically empty of all necessary medicines and instruments. Similarly Manati provides a salary of \$600 and appropriates \$425 for medicines. Naguabo assigns \$720 to the pharmacist and but \$360 for medicines.

The following municipalities which maintain either hospitals or emergency hospitals for the reception of sick make no provision whatever for the purchase of such supplies as bedding, clothing, etc.: Adjuntas, Aguadilla, Aibonito, Añasco, Arroyo, Cabo Rojo, Cayey, Coamo, Gurabo, Lares, Las Marias, Naguabo, Rio Piedras, San Sebastian, and Vieques.

With the single exception of Vieques, which has recently constructed a well-equipped hospital, all of the so-called hospitals mentioned are absolutely devoid of any decent furnishing.

For the purchase of instruments and materials the following towns make no appropriation whatever: Aguada, Aguadilla, Aguas-Buenas, Añasco, Arroyo, Barranquitas, Barros, Cabo Rojo, Camuy, Carolina, Cidra, Coamo, Comerio, Corozal, Culebra, Dorado, Fajardo, Guaynabo, Guayanilla, Hormigueros, Humacao, Isabela, Jayuya, Juana Diaz, Lajas, Las Marias, Loiza, Manati, Maricao, Maunabo, Mayaguez, Moca, Morovis, Naranjito, Naguabo, Patillas, Peñuelas, Quebradillas, Rincon, Rio Grande, Rio Piedras, Salinas, San German, San Lorenzo, San Sebastian, Santa Isabel, Toa Alta, Toa Baja, Trujillo, Utuado, Vega Alta, Vega Baja, Vieques, Yabucoa, and Yauco. In respect to this lack of appropriation, it must be remembered that certain of these towns have a sum appropriated under the heading of "Other expenses" from which presumably such purchases could be made; e. g., the towns of Mayaguez and Yauco have always paid considerable attention to their hospitals and have maintained them in relatively good condition, and still no appropriation is made for such purposes.

With certain exceptions the so-called municipal hospitals are absolutely unfit for human habitation and are maintained in a way that does not tend to improve the bad conditions of the building. Many of them should be closed. As unfit for use may be mentioned the hospitals of Aibonito, Añasco, Cabo Rojo, Cayey, Ciales, Lares, Manati, Maricao, Maunabo, Naguabo, Rio Piedras, Toa Baja, and Utuado. However, there is no other place to which the unfortunate inmates can be taken and for that reason I have not considered it advisable to adopt such a severe step as closing them. The conditions existing in the hospitals above mentioned are not the result of lack of means. The worst hospitals on the island are those at Utuado, with an annual budget of \$28,730.85; Rio Piedras, with \$41,263.39; Lares, with \$21,643.39; Ciales, with \$15,979.76.

With reference to one hospital, the medical inspector reports that there were five sick in two small rooms which they occupied, with their bedding in the most lamentable condition of filth and without any person whatsoever to care for them. One of the sick, the most serious, who died three days after his visit, was quartered in the kitchen which, by way of increasing its bad condition, opens directly into the latrine.

With reference to the hospital at Utuado the medical inspector reports that the hospital has a bathtub and water-closet both very badly installed, the bathtub draining on the floor of the bathroom, the water from there running to the ground outside of the building; but he adds that this deficiency does not constitute any very great danger as the use of the bath whether by patients or by employees of the hospital is exceedingly rare. He also states: "The ruinous condition of the building, with its floors and partitions broken and a roof which allows the rain to beat upon the beds of the sick, the lack of paint and of cleanliness, and the so-called nurse, who chews tobacco and spits upon the floors and walls, makes of this building an actual public nuisance."

This municipality, Utuado, has a physician with the salary of \$1,500, a minor surgeon with \$540, besides some few other employees. The dressing of wounds in the hospital is carried out by the messenger; and at the time of the visit of the medical inspector this messenger was washing off a dirty ulcer with a solution of permanganate of potassium which flowed from the ulcer to the floor and then to the ground outside.

In Lares it is said that the physicians visit the hospital once a week. The latrine (so called) is located next door to the kitchen, under the same roof, and at the time of my last inspection the feces were overflowing on the ground in front of the kitchen door. In December last one of the principal articles of furniture of this hospital was a common coffin which was used to carry the dead to the cemetery. In this hospital it is said that the "enfermera" (she can not be called a nurse), a poor country woman without any knowledge whatever, carried out the dressing of the infected wounds, ulcers, etc., of the sick in the public hall of the hospital. With respect to baths the following concise comment is made: "The question of baths for the sick is absolutely unknown."

In Cabo Rojo the hospital is of masonry and as a building is sufficiently capacious and well constructed, but no effort whatever is made to keep it in proper condition. There is not a single article of furniture in the hospital that had not better be used for firewood. Bathing facilities for the sick are lacking entirely and it is reported that the sick are never bathed.

Particular attention was called during the past year to the bad conditions existing in the hospital at Caguas. This building is of good masonry construction and could readily be kept in proper condition, as the municipality expends nearly \$9,000 on its sick poor.

Upon one visit of inspection I found the plumbing in such a bad condition that when the water-closets were flushed the entire contents were spread over the surface of the ground in the hospital yard where they remained.

I have no recommendation to make and would only invite attention to the fact that the amount expended each year for such purposes, \$430,068, is sufficient to maintain a proper system of hospitals and to give proper medical attendance and care to every person upon the island who needs it, but so long as this service is merely a plaything of the political parties there will be no improvement in the conditions which exist. These conditions, however, demonstrate the absolute need of some supervision and control by a competent central authority.

Prior to the organization of the service of sanitation the intimate relationship of the work of sanitation and of municipal charities (beneficencia municipal) was so clearly recognized that the municipal law of 1906 provided that both services should be under the control of the same officer (inspector de sanidad y beneficencia). At the time of the passage of the original law organizing the service of sanitation in 1911, it was understood that the insular service of sanitation was to a considerable extent an experiment and this feeling, as well as the desire not to deprive the municipalities of too many of their functions, induced the legislature to restrict the service of sanitation to the smallest limits possible within its proper field.

The mortality of any community depends to an extreme degree upon the efficiency of the physicians practicing therein, and for this reason it is customary in other countries to place under the control of the department of public health the enforcement of the law which requires the examination of physicians for license to practice their profession. It is not to be expected that a body of civilian physicians such as those who compose the medical examining board will take upon themselves the opprobrium consequent upon the prosecution of a citizen of good standing in the community whose only crime is that of practicing his profession in the effort to earn his living, even although working outside of the law; in addition to which this board is lacking in the organization necessary to ascertain and to state the facts to convict the offender. Such an organization, however, exists in the service of sanitation. The service of sanitation is directly interested in the enforcement of the law and to it should be intrusted such enforcement. These questions are of importance because of their intimate relationship with the death rate of the community, a relationship which is

recognized in the bills that have recently been introduced into the United States Congress to modify the organic act under which bills and all matters related to public health are placed under the control of the department of public health.

NORTHERN DISTRICT.

Although considerable effort has been made by several of the municipalities of the northern district to obtain funds for providing the towns with waterworks, they were unsuccessful, and in fact there are only four towns in the north possessing this sanitary convenience, namely, Arecibo, Utuado, Ciales, and Jayuya. Among the towns especially needing aqueducts in order to eliminate the danger of water-borne diseases may be mentioned Aguadilla, San Sebastian, Lares, Corozal, Bayamon, Cataño, and Manati. Isabela and Quebradillas have recently dug artesian wells to provide water for the construction of aqueducts in the near future. During the dry season the latter towns are frequently deprived of water entirely, in which event a supply is sent daily from Aguadilla. During the latter months of the fiscal year Lares was the victim of a small epidemic of typhoid fever, caused partly by contaminated water.

Among the 23 towns of the northern district Arecibo is the only one possessing a sewer system. Most of the large towns, however, are arranging to construct sewers as soon as they can obtain the funds. The following towns are actually in need of them: Aguadilla, Lares, Utuado, and Manati. Knowing that until some time rather distant in the future no money could be borrowed by the municipalities for the construction of such sanitary plants as water and sewer works, the service has been endeavoring to substitute the sewer service by compelling the people to build proper and adequate latrines. In this work more than 2,500 latrines have been destroyed during the year, 1,000 new ones have been built in accordance with plans designed by the sanitary engineering division, and more than 1,500 have been repaired.

Special attention has been paid with respect to the milk production in this district, particularly to the construction of dairies. There have been 110 new sanitary dairies constructed, and six more are now under construction. Besides this every individual dairy has been repeatedly inspected, and no milk is sold in the towns unless the vendor can show a certificate to the effect that the milk comes from a dairy passed by some sanitary inspector. As a natural result the milk has improved greatly.

The hospitals as a whole have not improved to any great extent. Exception must be made to the ones in Arecibo and Bayamon, however. The one in Arecibo is always kept in excellent condition, and that in Bayamon is new. Aguada has a new hospital under construction. The hospitals in Toa Baja, Manati, and Comerio are especially bad, and the ones in Aguadilla and Vega Baja are only fair.

The slaughterhouses in this district have improved this year, 14 of them being in very good condition indeed, 3 in fair condition, and the rest ranging from poor to very bad. The one in Bayamon was so utterly lacking in sanitary requirements that it was ordered closed. This forces them to use the one in Cataño until the new one in construction is finished. The meat shops are nearly all in very good condition. As exceptions to this may be mentioned those in Morovis, Manati, Jayuya, Toa Baja, Hatillo, and Arecibo.

The sanitation of public services such as the railroad, hotels, etc., leaves much to be desired. Invariably the latrines or water-closets of nearly every station on the line of the American Railroad Co. will be found filthy. The cars of the latter company are usually clean enough, however, though they lack such facilities as hygienic drinking cups. The hotels are with very few exceptions managed in a very primitive manner, the latrines are usually found very near, and in many cases opening into the kitchen, and the cuisine almost invariably poor. The bed linen is all too often found to have been used an unknown number of times before laundering. Still, however, due to the frequent number of times inspected they have improved and will improve still more in the future. Provision stores where foodstuffs might be injured by insects, dust, etc., have made gratifying progress toward sanitating their establishments. Not all of them have been placed rat proof, however.

During the year the following diseases have been reported to the local offices in the different towns:

	Cases.		Cases.
Filariasis.....	3	Typhoid.....	133
Syphilis.....	10	Chicken pox.....	173
Smallpox.....	3	Dysentery.....	2
Varioloid.....	113	Infantile tetanus.....	66
Tuberculosis.....	354	Whooping cough.....	38
Mumps.....	31	Diphtheria.....	64
Malaria.....	246	Meningitis.....	6
Measles.....	1	Uncinariasis.....	29

Among the different diseases there have been the following number of deaths:

	Deaths.		Deaths.
Filariasis.....	2	Infantile tetanus.....	66
Syphilis.....	1	Whooping cough.....	1
Tuberculosis.....	212	Diphtheria.....	26
Malaria.....	19	Meningitis.....	6
Typhoid.....	36	Uncinariasis.....	21
Dysentery.....	2		

There have been 292 disinfections of rooms, premises, etc., made by the local sanitary officer.

It will be noted that there is a considerable increase in the number of cases of tuberculosis reported over last year. This does not necessarily mean, however, that the disease itself has increased in magnitude. It simply means that the physicians in the northern district are beginning to see the necessity of reporting their cases for demographic purposes. Nevertheless 354 cases of tuberculosis reported in 23 towns during a year are too many, and the officials of sanitation in the northern district have in consequence been especially active in the isolation of, and the disinfection wherever it was practicable, of all cases of this character. The number of cases of malaria reported compared with last year have decreased. This undoubtedly is the result of the constant and persistent work related to the extermination of mosquitoes. Attention is invited, however, to two apparently insurmountable difficulties in the above-mentioned work, namely, a large pond or shallow lake a short distance to the south of Hatillo in which millions of anopheles breed, and another pond of the same character to the north of Vega Baja. It seems, after an observation made by the sanitary engineer, that there is no practicable method of draining or filling in these ponds, and the oiling of same would be too expensive.

During the year there was a small epidemic of diphtheria in Toa Baja, which, however, was soon brought under control, and in which only 23 children were infected.

At the end of the fiscal year the general appearance of nearly every town in the northern district was good. The streets were clean and so were the patios, as a rule.

Corozal and Barceloneta do not come under this heading, however, the streets of both towns being dirty and uncared for.

EASTERN DISTRICT.

In addition to the general sanitary improvements in this district several of the municipalities have been endeavoring to secure loans for the purpose of constructing water works and sewer systems. In the entire district there are only two towns possessing both a sewer and water-works system, namely, San Juan and Fajardo. During this last year the water-works systems of Fajardo, Humacao, and Juncos were finished and are now in operation. The towns owning water-works systems in the eastern district are therefore San Juan, Rio Piedras, Fajardo, Humacao, Yabucoa, Juncos, and Caguas.

Plans and specifications for constructing a sewer system in Rio Piedras, Humacao, and Caguas are all drawn up, and applications for loans to finance the same have been forwarded. Gurabo has also applied for loan to construct both systems. In fact, most of the more important towns of the eastern district have evinced the greatest desire to provide their people with such modern sanitary conveniences as may be had. The obtaining of same has only been limited by their lack of funds. The rest of the towns of the eastern district, comprising Carolina, Loiza, Rio Grande, Trujillo Alto, Luquillo, Ceiba, Naguabo, San Lorenzo, Aguas Buenas, and Cidra are apparently not thinking of constructing water and sewer works. They are still obtaining water for drinking purposes from streams and springs near by, which, on account of the constant contamination of natural water courses in the island of Porto Rico, will always remain as one source of disease until either water systems are installed or the latrine situation is resolved.

The jails in the eastern district are practically in the same state as reported upon last year; that is to say, with few exceptions, they do not correspond to the usual idea of sanitation in jails. One very gratifying exception is the insular jail just finished in Humacao. The old insular jail in the latter named town was not appropriate for human occupancy. There have been some improvements in the hospitals in the eastern district. The very excellent hospital in Vieques has been finished and is now in operation. It has 38 beds, a modern operating department, several wards, and various private rooms. The addition to the Humacao hospital has not yet been finished. Rio Piedras is about to commence the construction of a new hospital. Plans and specifications are drawn up and approved, they have sufficient funds, and no doubt before this year is ended it will be finished.

Prompted by pressure on the part of the Service of Sanitation, the municipality of Fajardo attempted to improve their hospital this last year; but, if possible, so far as sanitary requisites are concerned it remains in a worse condition than ever.

San Lorenzo has just finished a small hospital, sufficiently large, however, for the needs of a municipality of its size. Luquillo, Rio Grande, Loiza, Carolina, Ceiba, and Aguas Buenas are still without hospitals. The hotels of the eastern district have not changed, with the exception that through frequent inspection by sanitary officers they have been kept cleaner.

In compliance with general circular No. 22 sent out from this office on the 30th of April, 1914, and directed to the different school boards of the island, considerable improvements have been made in the sanitation of the schools in the eastern district. Said circular, in brief, warned the school boards that, dating from the next school year it would not be possible for this service to permit them to continue using the buildings providing they remained in such condition as they were then in, and the suggestion was made for the school boards to include in the contracts with the owners of the buildings the condition that they must be kept up in the way the sanitary regulations required, otherwise the service would be compelled to close them.

No new slaughterhouses have been built during this last year. The slaughterhouse in Humacao has been repaired and generally improved by additions. Those in Rio Piedras, Luquillo, Fajardo, Naguabo, Gurabo, and Aguas Buenas are still very insanitary, but several of these towns have included in their budget sums sufficient to make repairs, or to build new ones.

The only towns building new meat shops have been Yabucoa and Luquillo. All the others, including the new ones built last year in Rio Grande and Juncos, are in fairly good condition. A great deal of work has been done in the eastern district in the inspection of milk, and an effort has been made to compel the dairies to construct modern buildings, but without flattering success. Still, by confiscating such milk as was found to be actually dirty, the quality of the milk has improved considerably. In such a campaign during one day in San Juan some 8,000 quarts of milk were destroyed. San Juan at the present time is obtaining better milk now than it ever has in all its past history. The service hopes to see more improvement in this work during the coming year.

The quality of bread has improved over the eastern district during the last year, not so much on account of any new machinery being installed as the constant vigilance of the sanitary inspection force, requiring the owners of the bakeries to observe the common rules of hygiene. Further improvement should be noted in the coming year, as several of the bakeries have the intention of introducing machinery in their establishments for the purpose of mixing the dough.

The street cleaning and removal of garbage was turned over to the municipalities on the first of the fiscal year 1914-15, the towns in most instances purchasing the equipment used by the service of sanitation for that purpose. On the last of this year the towns had the appearance of being clean.

It may be stated that the sanitary improvement in the eastern district during the year 1913-14 was very gratifying and would have been much better still had the municipalities been able to obtain such loans as were necessary to make improvements they wanted to make.

SOUTHERN DISTRICT.

Besides the routine work of the office itself, which was carried on with its usual efficiency, it may be stated also that due to the pressure brought to bear on public establishments, such as cafés, hotels, provision stores, barber shops, bakeries, ice factories, and so forth, they have continued to improve considerably during this last year. In some of the towns, however, among which may be mentioned Cayey, a corresponding improvement has not been noted, because such establishments are located in houses so old and unhygienic that the only reform possible would consist in their destruction. This is particularly so in provision stores. The assurance may be had that while some consideration is shown to those stores of this character already established, those of new construction are being required to fulfill in every way all the necessary sanitary requirements.

Outside of one or two towns, in which the street cleaning had not been done as well as we hoped, the general aspect of the different towns could not have been better. All streets and patios were seen to be free of garbage and trash and everything appeared excellent in this respect. And in this condition the special service of street cleaning and removal of garbage was delivered to the respective municipalities on the first of the year.

Besides the waterworks systems existing last year, new ones have been constructed in Guayanilla, Arroyo, Maricao, and Peñuelas, which makes a total of 15 towns possessing this sanitary convenience in the southern district, or more than half of the towns therein. Adjuntas and Juana Diaz also have a water service conducted by means of tubing, and although such water service can not be dignified by the name of aqueduct, it serves them for the time being. If it had not been for the economic condition in the island this last year, which obliged the Government to suspend all loans asked by the municipalities, we might have been able to add a larger number of aqueducts to the above-mentioned list.

During the year the service for the treatment of uncinariasis has continued in most of the towns, Ponce having received a larger number of sick than any other town in the district. Furthermore, during most of the year anemia stations have been kept up and a great deal of work done in certain barrios, namely, the barrios belonging to Barros and Jayuya, in which the service has obtained magnificent results.

The work done toward endeavoring to improve the milk supply is a labor to which the officials of the southern district have always lent their greatest efforts, and although the quality there has not yet reached perfection, nevertheless it has improved so much, compared to its condition when the service of sanitation was first established, that the change has been very notable. It was formerly very rare, indeed, that any dairy had milking departments which in any way corresponded to sanitary demands, and those having same were in such deplorable condition that no guarantee could be given of the purity of the milk. During this last year, however, there have been constructed in the different towns of the district very close to 150 dairies, all built in accordance with the plans issued by the sanitation service. Of this number Ponce comes first with 30 new dairies, Yauco next with 22, and Cabo Rojo with 21. Others are still under construction. It is believed that during the next year there will not be a dairy in this district, large or small, which will not have a proper sanitary milking department. The transporting of the product has also improved greatly. The milk leaves the dairy in glass bottles with appropriate tops and is delivered directly to the consumer, or is sent to a milk depot in closed containers. In Ponce, Mayaguez, and one or two other towns, the milk regulation has been more faithfully complied with, but in the small towns, and even to some extent in Ponce, there still exist certain individuals who sell milk in the streets. This, of course, is due to the diminished personnel dedicated exclusively to this work, and could be improved by the appointment of a sufficient number of dairy inspectors, who could make frequent trips to the dairies in the country districts to investigate their manner of milking. By a system of score cards, referring to the cleanliness of the dairies, cows, location of the milking departments, and so forth, the dairies could be induced to make further advances along this line in the effort to secure a larger score than their neighbor.

If one of the causes of infantile mortality is contaminated milk, then the improvement of milk in the southern district is proven by the decrease of mortality among children in said district. Last year (July, 1912, to June, 1913) there were 356 deaths among children less than a year old, whereas between July, 1913, and June, 1914, there were only 295, a gain of 61 infants a year.

The problem with reference to the insanitary condition of the innumerable latrines in the southern district is still unresolved. The only feasible plan considered was for the municipalities to build latrines in districts occupied by the poor, which would put an end to the foci of infection represented by the latrines as they exist at present. Barranquitas was among the first towns constructing such public latrines in situations inhabited by indigents, and later on Patillas and Guayanilla followed, but none of the other municipalities have been able to provide this convenience on account of lack of funds.

Outside of a few cases here and there of typhoid, diphtheria, malaria, and chicken-pox, no epidemic has occurred in the southern district. Many cases of chicken pox were diagnosed and reported from Cayey, Sabana Grande, Peñuelas, and a few other places as varioloid, but upon being investigated by the medical inspector they were seen to be chicken pox. With reference to malaria, it may be stated that it has decreased to a notable extent. For example, in Guanica, where this disease has always been endemic, no cases whatever have been reported. The same may be said about typhoid fever, of which disease not a single case has been reported from Guanica in the last two years. Salinas, Santa Isabel, and Coamo are the towns from which most of the cases of malaria have been reported. Unfortunately, tuberculosis exists in nearly all of the towns, Ponce reporting most of the cases.

During the last year many school children have been examined for trachoma, and it is to be regretted that a great number have been found suffering from the disease.

One gratifying fact which may be mentioned is the diminution of deaths in the southern district each year. Taking Ponce as an example, the statistics at hand show a

very considerable gain in reducing the mortality; in 1910, a year before the present service of sanitation was organized, there were 28.32 deaths per thousand. In 1911, the first year of the establishment of the service, there were 26. In 1912 there were 25, and in the past year but 21.35 per thousand. As may be seen, the mortality in this one town has dropped from 28.32 to 21.35 in three years; that is to say, seven deaths less for every thousand inhabitants, which if we take into account the birth rate in this same period would give a total of 789 lives gained during the three years in which the service of sanitation has been in operation. If the births and the mortality continue in the same proportion during the period from January, 1914, to the present date it is practically certain that the mortality rate will descend to 18 or less per thousand.

During the year 243 visits of inspection to the different towns were made by the medical inspector of the southern district, not counting the trips in the mountains made with the object of locating stations for the establishment of anemia stations, and various trips outside of the district on special work.

DIVISION OF PROPERTY AND ACCOUNTS.

During the year the accounting branch of this division prepared 296 pay rolls for the civil-service employees of the service, 7,722 general service and purchase vouchers, a total of 8,018 vouchers, covering approximately 12,000 accounts, and passed same to the auditor of Porto Rico for payment. Fully 15 per cent of the 12,000 accounts had to be returned to the source for correction before they could be prepared for payment, thus causing a great volume of correspondence and extra work. In this connection it will be noted that there is a decrease of 10 per cent over the fiscal year 1912-13 of the number of accounts returned for correction.

During the year there were 629 changes in the civil-service personnel of this service, necessitating approximately 397 reports to the auditor of Porto Rico through the Porto Rican civil service commission; these changes with the 226 entries made on the reports for leaves of absence granted during the year required 1,710 entries in the monthly report to the civil service commission, the report being in duplicate, one copy of same being retained in the permanent files of the service. In January, 1914, this branch of the division was reduced by the separation from the service of two clerks at \$900 for economical reasons. The work performed by the clerks so separated was then divided as evenly as possible and assigned to the several remaining employees in this branch, all of whom cheerfully and efficiently performed the extra work so assigned them.

The two employees assigned to handling the property accounts of this division handled 2,100 requisitions from the sanitation offices throughout the island; made 861 requisitions on the bureau of supplies, printing and transportation for supplies; prepared and forwarded 5,642 shipments to the sanitation offices throughout the island, and kept the property accounts of the 73 sanitation offices. The amount of work assigned to these two employees kept them fully occupied every minute of the working hours, frequently causing them to report at the office before such hours, and work after them, and it is to their credit that this work has been correctly and expeditiously carried out.

With but very slight changes this division is subdivided as shown in the annual report for the fiscal year 1912-13, which subdivision has proved so satisfactory that it is not considered desirable to make radical changes therein.

Submitted herewith is one financial paper (marked "Table B"); a statement of the expenditures by appropriations during the year ending June 30, 1914, including the amounts expended up to July 21, 1914, pertaining to that year.

MOSQUITO ERADICATION.

This work has been prosecuted with the same vigor as formerly and without interruption in the larger coastwise towns. Some of the smaller towns, owing to the diminishing working fund toward the last few months of the year, were compelled to suspend the work, but in the latter instances the importance of mosquito eradication was not so imperative.

As an indication of the work done in this branch of the service of sanitation the following items are detailed for San Juan alone:

Premises inspected.....	50,574
Breeding places—	
Found.....	55,567
Oiled.....	8,751
Destroyed.....	13,125
Emptied.....	29,080
Removed.....	4,611

As will be noted, most of the breeding places were either destroyed or emptied. Others requiring more formal treatment, such as the repair of cisterns, the draining of swampy lands, or the oiling of large bodies of water, were attended to by the service of sanitation at the request of the owners, the latter, of course, paying for the expense of same. In order to call the attention of the owners of the deficiencies noted there were 3,087 notices sent out.

Among the specimens of blood sent to the laboratory from the different towns of the island obtained from individuals supposed to be suffering from malaria, only 206 were found positive. It can not be definitely stated, however, that there were only 206 cases of malaria in Porto Rico during the year. In spite of repeated requests by means of circulars and letters directed to medical men and inspectors of the service, the importance of sending specimens of blood from each and every person suspected of malaria has, with few exceptions, not impressed upon their minds as being a thing of much moment. It will be noted by referring to the report on transmissible diseases that the number of cases of malaria reported is 606. Among the latter is included the 206 cases already mentioned and which were proven by laboratory examination.

Without doubt there must have been a large per cent of true cases among those reported clinically. In last year's report attention was invited to a few difficult drainage problems, such as those existing near the following named towns: Vega Baja, Hatillo, Toa Alta, Arecibo, Yauco, San German, Mayaguez, Camuy, Salinas, and San Juan. In nearly every one of these problems some work has been accomplished. For example, taking them up seriatim, the rather large body of water near Vega Baja, which formerly had drained very imperfectly into a large hole blasted in rock, was surveyed, and the only feasible project found was to extend the depth of the hole some 10 or 12 feet. This was done but with very indifferent success, as the greater part of the water was by no means drained off. Nothing was done at Hatillo or Toa Alta for drainage. In Arecibo the canal, which was grown up with vegetation, was thoroughly cleaned out.

In Yauco, where the malarial mosquito bred in large numbers in the river when it was low, arrangements were made with the Guanica Central Co. to flush the river every week, thus carrying away the larvæ before they had developed. Nothing was done in the way of draining at San German, Mayaguez, or Camuy. The canal dug by the Aguirre Co. in Salinas was filled in. Considerable work has been done toward filling in the two large ponds under the names of "Bayola" and "Escambon," located in San Juan. The latter-named pond is situated on Federal property and, taking advantage of the permission given by the commanding officer of this post allowing this service to dump garbage therein, one part of the pond has almost been covered over with garbage and sand. An attempt was made by some of the owners of the property upon which the "Bayola" pond is located to fill in that part of the pond which limited the borders of their property. Naturally, as the pond was filled in in one place the water receded to cover land which formerly had been dry, thus inundating part of the Loiza Road. A concerted effort by all the owners is necessary and the work should be done under the supervision of an engineer. Besides these two ponds several other swamps and smaller bodies of water have been either filled in or efficient drainage installed.

During this year an attempt has been made to classify the anopheles mosquito in the island of Porto Rico. For this purpose a special breeding tank was designed by Dr. W. R. Watson, into which the larvæ were placed in order that they might develop into adults. The tank as eventually constructed was a shallow cement basin of quadrilateral form with a light-~~l~~ built superstructure covered with wire screening with a mesh of 20 to the inch. Into the tank proper tubing was inserted, to which on the outside a rubber bulb was attached for the purpose of injecting air into the water, the necessity of thus aerating the water being an important essential to the breeding of the anopheles mosquito. The larvæ of this mosquito was received from various points in the island, as well as obtained from the environments of San Juan. As quickly as they developed into the adult form they were caught and transmitted in mailing tubes to the Entomological Department in Washington for classification. In every case the opinion returned was that they were of but one variety, the anopheles albimanus. This seemed curious, as on close observation the larvæ themselves were seen to exhibit such different characteristics, and were obviously of a different family. Knowing, however, the great difficulties other observers have had in developing the adult anophelene from the larval form, the only conclusion that could be formed was that the albimanus, being of a more vigorous form, developed into the adult, whereas the others died.

In making up the budget for the fiscal year 1914-15 the economy commission failed to provide in the appropriation for the service of sanitation any fund whatever to continue the work for the eradication of mosquitoes, but as the latter insect is essentially

the carrier of epidemic diseases, approval was obtained from the governor, under recommendation by the auditor, to use the fund for the control and suppression of epidemics for that purpose. It had formerly been the duty of the service of sanitation to oil all latrines at the cost of the service. This necessitated considerable expense, and as the ordinary latrine is perhaps one of the most prolific sources of mosquito breeding, the oiling of same was practically obligatory, providing an efficient service was desired. To overcome this difficulty and to provide a plan whereby the owners of latrines were required to stand the expense of oiling, thus reimbursing the fund for the control and suppression of epidemics, an amendment of the mosquito regulation was approved by the Executive Council on June 8, 1914, requiring said latrines to be oiled at the expense of the owners every 30 days, or oftener if in the opinion of the service they needed it. The report of the organization of the mosquito service based on this law more properly pertains to the annual report for 1914-15, and therefore the details of same will be left until then.

SANITARY ENGINEERING.

During the year the division of sanitary engineering was occupied to a large extent with matters of a routine character; inspection of the repairs and construction of buildings, also of old buildings in need of repairs; inspection of latrines and the manner of disposal of sewage from houses and public buildings; inspection of markets and slaughterhouses and the general inspection of towns and of water supplies and the water sheds connected therewith. In all cases where defects are found which are prohibited by the sanitary regulations the owners or the proper authorities are notified and instructions are given as to the necessary work to be done. Plans are furnished for latrines, septic tanks, meat markets, dairies, and many other structures of a sanitary nature.

The plans for all buildings over 500 square feet in area come to this office for approval, and also all plumbing plans; their relative number should indicate the activity of the entire island in building operations and also the progress which is being made in the installation of sanitary apparatus.

The number of building plans approved is given in the table below:

Plans approved during the year ending June 30, 1914.

Place.	New buildings.	Reconstruction.	Total.
Añasco.....	31	4	35
Caguas.....	46	17	63
Cataño.....	18	18	36
Cayey.....	15	12	27
Fajardo.....	12	27	39
Humacao.....	20	13	33
Mayaguez.....	57	21	78
Ponce.....	43	19	62
Rio Piedras.....	40	21	61
San Juan.....	182	210	392
Santurce.....	29	13	42
Vega Baja.....	9	18	27
Total.....	502	393	895
Other municipalities.....			473
Total.....			1,368

NOTE.—Towns for which less than 25 plans were approved are not enumerated in the above list.

The above table shows that there was considerably less building than in the previous year when the total number of plans presented amounted to 1,803.

The sanitary regulations require that before any lands are urbanized or built upon, proper plans shall be presented to the service of sanitation for approval. Among other things, the streets are required to be not less than 10 meters wide. They must be well drained and connect with existing streets; water and sewers must be furnished when possible.

Great difficulty has been experienced in enforcing this regulation. In many cases the original owners of the land have sold off most of the lots and it is an apparent hardship on the small individual owner of one or two lots to prohibit building. This has been done, however, as it is the only effective means of enforcing the regulation.

Repairs or additions to existing buildings have been permitted on such nonurbanized land provided that they were necessary or desirable from a sanitary point of view and that accommodation for additional families was not provided.

The necessity of the requirements as to urbanization is very apparent in a number of the "barrios" of San Juan, as for example portions of Puerta de Tierra and Santurce, where small houses are placed without any arrangements whatever as to streets, and in many cases they are so close together that it is impossible to get sufficient space for latrines or septic tanks. Many other towns of the island have similar "barrios" which have existed for many years. The decision of the supreme court in the case of *The People of Porto Rico v. Bernabe Chevalier* confirmed the authority of the service of sanitation to compel owners of such properties to put them in accordance with the regulations and will enable us during the coming year very much better to enforce the regulations in this matter.

It is undoubtedly much to the advantage of landowners to properly improve their land before selling it off in lots for the reason that much better prices are obtained and the lots sell more readily. This has been demonstrated in the Condado and in several other portions of Santurce where a large number of good houses have been built even during the past year of depression in business.

It is believed that the very large proportion of time devoted by this division to housing conditions is well spent for the reason that the health of the people in general depends very much on the house and its surroundings. The health officer is largely occupied with other matters and he frequently does not understand building construction; for this reason as much of the building inspection as possible is done by an engineer from this division.

Proper housing is important not only in respect to the health of a community but also as to its morals. The crowded and unwholesome condition of the tenement has an extremely bad influence on growing children.

The older houses of San Juan and some of the other towns of the island have masonry walls nearly a meter in thickness and many of them are used as tenement houses. The outside windows are generally small, and although they often have an interior courtyard which might have served very well for a single family, it is sure to be entirely inadequate for 10 to 20 families which are sometimes crowded into it.

The lack of sufficient and proper houses for the poorer people is evident in almost every town of the island, but more particularly in San Juan, and no method has yet been put in operation to relieve the situation. Any housing scheme should provide for the tenant to ultimately own his own home, paying for it in monthly installments as rent. In order that the purchase can be made in a reasonable time (say 10 or 12 years), the original cost can not be much over \$500 and the interest must not be more than 5 or 6 per cent. Under these circumstances the purchase can be accomplished with a monthly payment of \$5 for about 12 years.

The character and general sanitary condition of houses in the island has been much improved by the requirements of the rat-proofing regulations. More substantial forms of construction have been erected, owing to the extensive use of concrete, and it is believed that in the end the buildings are more economical than if wood were used.

During the year no repairs to old buildings have been required for the special purpose of rat proofing, but all new buildings which are undergoing repairs are expected to comply with the regulations as to this matter. The methods of rat proofing are now quite generally understood, except as to double walls, ceilings, and roofs. It is required that all double walls shall be so constructed as to completely cut off all communication between the garret and the foundation through the interior of the wall. Ceilings and roofs must provide no harboring places for rats which can not be easily cleaned. The remedy is simple and inexpensive, but it is a matter that is often overlooked.

The sanitary regulations were amended during the year so as to require for new buildings that each living room of a dwelling house must have direct ventilation and light from the outside air. Provision was also made for the construction of courts or air shafts when necessary to furnish such ventilation and light to rooms in buildings located less than two meters from the lot lines. Such courts must be not less than 3 meters in width, and if inclosed they must be no less than 5 meters in length.

The enforcement of this regulation will mean a great improvement in the ventilation of many houses without adding appreciably to the cost of construction. Numerous cases have arisen in which houses have been built with the walls less than a meter from the lot line, the adjacent property being vacant at the time. When the neighboring lot was built upon it has frequently happened that all light and ventilation was cut off from several rooms of the first house.

The division has taken particular pains to insist on permanent ventilation as required by the regulations; this means that all outside doors and windows must be

provided with openings for the admission of air even when the doors or windows are closed. These openings can be closed with movable blinds if necessary to keep out the rain, but such blinds always admit a considerable amount of air even when closed. The law can provide for ventilation, but it is impossible to make the people take advantage of it unless they are educated to the point where the necessity is understood.

The more intelligent people of the island were quick to recognize the benefit of permanent ventilation, and plans are now seldom sent for approval without provision for such ventilation, but we still find that the dwellers in many tenements stop up all openings with papers or rags.

Many people seem to have a superstitious fear of night air, which is probably due to the vague knowledge that malaria and some other diseases are contracted at night without knowing that the real cause is the nocturnal mosquito.

The large amount of attention given to housing and ventilation is believed to be amply justified by the well-recognized influence of these factors on tuberculosis, which is always a menace to the entire community.

WATER SUPPLY.

New waterworks have been built during the year by the following municipalities: Arroyo, Fajardo, Guanica, Juncos, Maricao, Quebradillas, Vieques, Guayanilla.

The interior department has had direct charge of all of this work, which has been admirably designed and well supervised. But in some instances dwellings are located too near to the source of supply and should be removed or otherwise taken care of; in another case it was found that the drainage from the surrounding ground found its way into the reservoir, owing to heavy rains. On account of such details, which are apt to be overlooked, it is very necessary that all new waterworks be inspected by an engineer from this service.

Attached to this report will be found a tabular statement giving various details as to the waterworks of the island. They are considered of importance as a matter of record. The table shows that 216,800 people, or 18 per cent of the population of the island, are served by waterworks.

As by far the larger part (75 per cent) of the population of the island is rural, the water supply of small communities is of importance, and owing to the fact that some portions of the island generally have two months or more without any rain of consequence, the water supply for such places becomes a serious matter. During the year the municipality of Arecibo very commendably met this difficulty by supplying drilled wells for three small communities in the outlying districts. One of the wells flows, and all of them furnish good water where formerly the people were compelled for a considerable portion of the year to use very poor water, procured under great difficulties and brought from long distances. These wells were drilled complete at a cost of \$250 each.

Many other communities can be furnished with good water at a comparatively small cost, but such drilled wells are not always successful. At Toa Baja a well was recently drilled to a depth of 200 feet to the rock, and the water was salt all the way down; this is very unfortunate, as the town is badly in need of a water supply; the water, however, is abundant and can be used for all purposes except drinking.

Bayamon is the largest town of the island without a water supply and, together with Cataño, which belongs to the same municipality, is much in need of the same. They are fortunate in having a remarkably constant supply of rain water throughout the year, and this relieves the situation to a very considerable extent, as cisterns are largely used. But as a town becomes more thickly populated, the proportional area of roof surface per inhabitant becomes less, and increasing difficulty is experienced in obtaining a sufficient water supply even for drinking purposes. Both towns are growing fast, and an adequate water supply should certainly be provided in the near future.

A number of projects have been proposed for pumping plants and for a gravity supply, but the cost of all of them has been considered too great for the municipality. The interior department made an estimate of \$180,000 for a supply to be taken from the Bayamon River at a point about 14 kilometers from the town. This division recently made a thorough examination of the streams available and it is believed there is no satisfactory source of supply other than the Bayamon River. Any pumping project would be more expensive than a gravity supply, on account of the large expense of operation and maintenance.

Decidedly the best solution of the difficulty is for the municipality of San Juan to go to the Bayamon River for a new source of supply and to furnish both Bayamon and Cataño with water. The latter places could provide their own water pipes and pur-

chase the water through meters from the city of San Juan. Bayamon would be relieved of the necessity of furnishing a large amount of capital and could raise sufficient money to build a sewer system which should be installed at the same time as the waterworks since the soil is an impervious clay and will absorb very little water.

The project proposed would also be of very great advantage to the municipality of San Juan for the reason that the present water supply is rapidly becoming inadequate in quantity and is deteriorating in quality owing to the increased use of water and the growing population of the watershed.

Since the consumption in San Juan is increasing very rapidly, owing both to the increased use of water per capita and also to the growing population, the time of storage for the water is much less and consequently muddy and dirty water has to be furnished to consumers more frequently than formerly. The increasing use of water in San Juan is shown in the following table:

Yearly amount of water pumped by San Juan water works.

Year.	Total cubic meters.	Cubic meters per day.	Liters per day per capita.	Population.
1908.....	1,657,452	4,560	94	48,611
1909.....	1,696,183	4,670	93	50,210
1910.....	1,797,183	4,950	96	51,800
1911.....	2,080,782	5,710	107	53,399
1912.....	2,383,336	6,500	118	54,998
1913.....	2,560,095	7,030	129	56,597

The population includes both San Juan and Rio Piedras.

The figures show that San Juan will be using 10,000 cubic meters of water per day in 1917 or in 1918 and may reach that amount in even less than three years.

As there was some doubt as to the quantity of water to be obtained from the Bayamon River a measurement was recently made by the sanitary engineer at a point near the proposed dam. The gauging was carefully made by means of a cross section and a current meter. The records of the weather bureau showed that there had been hardly any rain for a week previous. The amount of water was found to be 2 cubic meters per second or 172,800 cubic meters per 24 hours; this is more than sufficient to supply several times the population to be expected for many years to come.

The Bayamon River at the point where the measurement was taken is a rapid and rocky stream about 10 meters in width and with an average depth at the cross section of six-tenths meter. The watershed above is mountainous and rocky with very small population and little pasture or cultivated land. The water was beautifully clear and in great contrast to that in the Rio Piedras at the same time.

The project has been estimated to cost between five and six hundred thousand dollars, but the municipality of San Juan would obtain a large additional income from Bayamon and Cataño and since the water would be supplied by gravity all of the present pumping charges would be saved, this alone would be almost sufficient to pay the interest on the cost of the entire work. Two years ago the pumps were worked from 14 to 16 hours per day, now it is frequently necessary to run them from 16 to 18 hours per day and it is only a question of a few more years when they will have to be worked continuously.

For the reasons given, it is believed that this project is better than that of building an impounding reservoir on the Rio Piedras. The water is cleaner and better and will probably never require filtering. The latter project would bring no new revenue to the city of San Juan and it would still be necessary to work the pumps at an ever-increasing cost.

Aguadilla is another of the larger towns which is greatly in need of a water supply. At present water is obtained from a large spring within the municipality. Analysis has shown that it receives considerable contamination and should not be used without filtering. If used as a source of supply pumping would also be necessary. The department of the interior has made estimates for a supply by gravity from the Rio Canas, but this water has also proved to be contaminated. Both of these projects are expensive.

This division made an extensive examination of the adjacent territory for the purpose of locating a more suitable source of supply; a number of springs were found in the limestone formation and at a sufficient elevation above the town to be used as a gravity supply. These springs come to the surface as small ponds and again disappear in the

limestone. It will be necessary to develop them to some extent in order to ascertain if there is sufficient water.

If waterworks are built in Aguadilla a sewer system should also be installed.

The municipality of Lares is badly in need of a waterworks and sewage system. Considerable typhoid fever developed here during the past year, and this division made a careful investigation of each case in order to determine the cause. There seems to be no doubt that the disease was transmitted through the medium of flies.

The town is located among the hills and the slopes are very steep. All of the poorer houses are crowded close together with very little room for patios or yards, so that the proper location of the latrine is difficult. Owing to the steep hillsides a house is in many cases 12 or 15 feet above its latrine pit and in some cases is connected to it by a long wooden box. It is obvious that it is impossible to make such a construction fly proof and the spread of typhoid fever is the inevitable consequence. The soil is impervious, so that sewers are absolutely necessary to carry off the waste matters. With an adequate water supply and sewers these latrines can be destroyed, but there are a considerable number of poor houses located on steep hillsides which should be removed to a more suitable location where level land can be obtained, otherwise they will be a continual menace to the community because it is impossible to lay out streets and urbanize this land.

A large part of the population of the island depends directly upon the rainfall for its water supply and this is likely to be true for many years to come; for this reason the necessary size of cisterns is of considerable importance. The size required depends in any particular case upon the amount of the daily draft and also upon the number of days or weeks during the year in which there is less rainfall than will supply the daily draft; also on the size of the roof.

The following table has been prepared showing the capacity required for cisterns per 100 square meters of roof surface with a given daily draft at various places in the island. The variation in the rainfall even in places but a short distance apart renders it necessary to use these figures with considerable caution; it is also to be remembered that allowances must be made for particularly dry years.

Capacity required for cisterns per 100 square meters of roof surface.

Daily draft liters.	Cubic meters capacity per 100 square meters of roof surface.				
	Naguabo.	San German.	Arecibo.	San Juan.	Ponce.
100.....	1.5	5.0	3.0	1.5	6.0
150.....	2.2	9.0	4.5	2.0	12.0
200.....	3.0	12.0	6.7	3.0	20.0
250.....	4.0	15.0	9.0	5.0	.....
300.....	5.0	18.0	12.0	7.0	.....
350.....	6.0	21.0	15.0	9.0	.....
400.....	11.0	24.0	18.0	.....	.....
450.....	17.0	.....	.....	.....	.....
500.....	29.0	.....	.....	.....	.....

For daily draft other than given in the table the quantities may be interpolated in direct proportion. It is to be noted that the daily draft required is to be reduced to the draft per 100 square meters of roof. It is evident that the total draft for the year can not exceed the total rainfall collected and the table necessarily stops in each case when this limit has been reached. For example, a house near San Juan has a roof surface of 300 square meters; there are 6 people to be provided for. The amount of water used per day may be taken at 100 liters per person or the daily draft will be 100 liters; this amounts to 200 liters per 100 square meters of roof surface. The table gives the cistern capacity required at San Juan as 3 cubic meters per 100 square meters of roof surface, therefore the cistern must have a total capacity of 9 cubic meters. If the house was located near Ponce, the table shows that a capacity of 20 cubic meters would be required per 100 square meters of roof surface, or total cistern capacity of 600 cubic meters. The difference is due to the great difference in the rainfall.

The figures given are based on the weekly rainfall as published by the weather bureau for the year 1913, and it is assumed that 90 per cent of the water is collected. A diagram is prepared for each place showing the summation of the weekly rainfall for the entire year. Lines are also drawn to represent the summation of various daily drafts. The amount of storage required for any given daily draft is found by drawing

a line from a high point of the curve and parallel to the given draft line; the greatest distance from the curve to the line evidently gives the amount of storage required. From the diagrams for San Juan and Ponce which accompanied this report it is shown by the summation curve for collection of rainfall for the year 1913, from weekly weather reports—area of roof surface 100 square meters—assuming that 90 per cent of the total rainfall is collected, that the total number of cubic meters at Ponce was about 75 and at San Juan about 128.^a

The rainfall for the island during the year 1913 was in general, 10 inches less than the average.

SEWER SYSTEMS.

During the year sewer systems have been completed in Cayey and Fajardo. Both were built under the direction of the interior department and should, with a few additions, be sufficient to serve these municipalities for years to come. Fajardo discharges directly into the river at a point only a short distance from the sea. The Cayey sewers empty into a septic tank which discharges into a small stream which is not used for water supply. The only other towns of the island having sewers are San Juan and Arecibo, both of which are inadequate.

Plans have been approved by this service for sewers in Mayaguez, Lares, Caguas, and Rio Piedras; all of these municipalities are much in need of these improvements and it is impossible to attain good sanitary conditions without them; this is especially true of Caguas which has a water supply of excellent quality but there is no way of disposing of the waste water.

Hardly more than one-third of the population of San Juan is at present served by the sewers and they should be largely extended in the residence district of Santurce. The present sewer outlets of the city are in bad condition; most of them discharge above high water on the shore of the bay and create a nuisance. These outlets also afford an entrance for rats, which is very objectionable. All of these outlets should be extended to deep water by means of a cast-iron pipe large enough to take care of the sanitary sewage, and an overflow outlet can be provided at the shore line for storm water.

There has been an increase of almost 40 per cent in the number of plumbing plans received at this office for approval during the year. This is due to the fact that a number of new water works and sewer systems have been put in operation and also to the activity of the plumbing inspectors, by reason of which less plumbing work is done without a permit. The following table shows that whereas there were only 8 municipalities last year in which there were 25 or more new plumbing installations, this year there are 13 such towns and many of them have double the number of last year.

Plumbing plans approved during the year ending June 30, 1914.

Municipality.	Number of plans.	Municipality.	Number of plans.
Arecibo.....	83	Utuado.....	47
Arroyo.....	25	Yauco.....	156
Bayamon.....	28		
Cayey.....	102		1,847
Ciales.....	37	Other municipalities.....	193
Fajardo.....	101		2,040
Humacao.....	28	Plans rejected.....	15
Mayaguez.....	88		
Ponce.....	229	Total.....	2,055
Rio Piedras.....	39		
San Juan.....	884		

Number of plumbing fixtures installed.

Water closets.....	1,880
Baths.....	698
Sinks and basins.....	2,654
Other fixtures.....	1,649
Total.....	6,881

There has been a marked improvement in the character of the plumbing plans presented during the year and also in the plumbing work itself, this is due to close

^a Diagrams on file in Bureau of Insular Affairs.

inspection and to the examinations held by the board of plumbing examiners. As there are only three plumbing inspectors for the entire island it is sometimes difficult to reach distant towns at the proper time. The inspectors are located at San Juan, Ponce, and Arecibo.

For the purpose of record and information a tabulated statement is attached to this report showing the amount of garbage and refuse collected in each municipality during the year. This service will be performed by the separate municipalities during the coming year.

Extensive fires occurred during the year at Añasco and Aguadilla. A large part of the first-named town was burned, and it has been found necessary to make frequent visits to the place in order to see that the requirements of the sanitary regulations were complied with. The rebuilding has not yet commenced at Aguadilla, but it is expected that the streets in the burned district will be widened and straightened.

During the year this division has made surveys for a number of hospital sites which were provided for by a previous legislature but the building of which has been indefinitely postponed. Maps have been drawn of 39 towns of the island for the use of the service, including a large map of San Juan and Santurce which was made from original surveys. Several hundred blue prints of latrines, septic tanks, and other sanitary structures have been sent out to the local offices and to the public. Ninety-one maps and drawings have been made, besides numerous sketches and diagrams. A particularly large number of blue prints have been sent out for dairy buildings and for sanitary latrines and septic tanks.

The sanitary engineer is a member of the insular board of health and also of the plumbing board, both of which have taken up considerable time during the year. The operations of these boards are covered by separate reports. Lectures on sanitary engineering were delivered before the School for Inspectors of Sanitation and also before teachers' institutes at Ponce and at Rio Piedras.

THE PLUMBING BOARD.

Examinations were held on December 12, 1913, January 23 and June 26, 1914, all in the city of San Juan. The examination of January 23 was held for the special benefit of the night school of plumbing which was conducted by the board of education.

Thirty-nine candidates were examined for master plumbers, 5 of whom were given certificates; 74 men were examined for certificates as journeymen plumbers and 30 of them were passed. It is seen that 13 per cent of the candidates have passed as master plumbers and 41 per cent as journeymen plumbers. Last year the percentage of master plumbers passed was the same, while only 33 per cent of the journeymen plumbers passed successfully.

The following tables give the details of the examinations for the year.

	Master plumbers.	Journeymen plumbers.
Examined.....	39	74
Passed.....	5	30
Per cent passed.....	13	41
Passed in practical work.....	6	15
Passed in written examination.....	4	50
Per cent passed in practical work.....	15	20
Per cent passed in written examination.....	10	67
Average in practical work.....	57.4	57.5
Average in written examination.....	36.5	74.5
Average final marks.....	50.6	63.0

The average marks show a decided improvement over those of last year. The greatest deficiency is generally in the practical work.

The examinations consist of two parts, the first a number of written questions, and the second practical work to be performed by the applicant. The basis of the marking is 100, and the practical work counts double that of the written examination. A final mark of 70 is required in order to pass.

The final standing of the candidate is made up as follows: The mark for the practical work is double and added to the mark for the written examination, the sum is divided by 3 to obtain the final mark. This in effect makes the practical work count double that of the written examination. The markings of each paper are

determined by the three members of the plumbing board; each member gives his opinion as to the marking deserved, and the average of the three opinions is taken for the final mark on each question.

The written examination consists of from 10 to 12 questions relating to the plumbing regulations and to the practical work of plumbing. Master plumbers are also required to draw plans for complete plumbing installations.

The examination in practical work consists in making wiped and calked joints in lead and cast-iron pipes and other plumbing work, also oral questions as to traps and the manner of making pipe connections, etc. Master plumbers are also asked questions as to gas piping and the installation of hot-water boilers. The introduction of gas in San Juan has somewhat enlarged the scope of the examination, for want of knowledge in gas fitting on the part of the plumbers may result in much damage to the public.

There is a great need for good, practical plumbers in the island, and the demand is growing rapidly on account of the new waterworks which are being built every year; the difficulty is to get practical workmen who understand the trade. At present there are not one-half dozen men in the island who can make what is known as a "wiped joint," in place of which the "torch joint" is used, which is not nearly so good. As there are very few master plumbers who can properly teach the trade, it is almost impossible for apprentices to learn the business except in the crudest manner.

The commissioner of education started a night school of plumbing in San Juan last year and also another at the normal school in Rio Piedras, but the teachers are not first-class plumbers themselves, and although they can teach the theoretical part of the work they can not turn out good workmen.

There are now 54 licensed master plumbers in the island and 101 journeymen plumbers; these figures include the men passed in the last examination, held June 26, 1914. A number of these men, however, are not now actively engaged in the plumbing business. About one-half of the master plumbers and one-third of the journeymen plumbers give their address as San Juan, but they do work in many other towns.

The plumbing board consists of the sanitary engineer and a plumbing inspector of the service of sanitation and a practical master plumber; they are appointed by the director of sanitation and serve without pay. All plumbing examinations are held by them, and those who pass the examinations are recommended to the director of sanitation for a certificate.

In addition to the requirements of the sanitary regulations the plumbing board have adopted the following rules governing the examination:

Applicants for a license as a journeyman plumber must have worked at least one year at the business, and must present a certificate to that effect signed by one or more master plumbers.

Applicants for a certificate as master must have worked as a licensed journeyman plumber for at least two years and must present a certificate to that effect signed by one or more master plumbers; provided, however, that if the applicant is a graduate of a reputable school of plumbing, but one year of practical work as a licensed journeyman plumber will be required.

Any applicant who fails to pass an examination will not be reexamined for at least six months.

The examination will consist of two parts, the first a series of written questions, and the second practical work to be performed by the applicant. The basis of the marking will be 100, and the practical work will count double that of the written examination. A total mark of 70 will be required to pass.

MUNICIPAL SANITATION.

The service of street cleaning and removal of garbage has with few exceptions been as efficient as could be expected in any country. This, despite the fact that in most of the towns oxen were used for removing the garbage to the dumps outside of the town, and this slow means of transportation indicates that to reach such perfection faithful and constant persistence must have been exhibited by the health officers of the towns.

During the past year many of the towns were disappointed in their desire of providing a sufficient quantity of potable water on account of not being able to secure funds for the construction of waterworks systems, due to the straitened condition of the treasury. The same is true with respect to sewer systems.

Plans and specifications for such public works in these towns, however, are all ready and merely awaiting the receipt of funds to proceed with the work. Among the towns desiring to possess waterworks and sewer systems, and for which applica-

tions for loans have been made to the treasury in order that they might commence construction, are the following: Aguadilla, Lares, San Sebastian, Hatillo, Camuy, Maunabo, Juana Diaz, San German, Gurabo, Comerio, and Santa Isabel.

The towns succeeding in building waterworks last year were Juncos, Arroyo, Guayanilla, Maricao, Vieques, and Guanica.

The only new sewer systems actually constructed were in Cayey and Fajardo. To be constructed in the near future are those in Humacao, Hatillo, Salinas, Santa Isabel, and Yauco. Thus it will be seen that while only 13 of the municipalities possessed waterworks systems in 1911, the year of the organization of the service of sanitation, just twice that number of towns own them now.

MUNICIPAL JAILS.

There has been little if any improvement made in the municipal jails. As explained in last year's report, most of the jails are in the basement of the city halls, which, as a general rule, are old and very much neglected. Those noted as especially obnoxious were in Adjuntas, Fajardo, Guayama, Mayaguez, Naranjito, Peñuelas, and Río Piedras. Several efforts have been made by the sanitation service to require the municipality of Guayama to improve sanitary conditions in their jail, but without success. It is in a dangerous condition, and they claim to have no funds for repairing it. The jails in Adjuntas, Fajardo, and Naranjito are mere shacks and a disgrace to the people of Porto Rico.

CITY HALLS.

The remarks made last year will apply in this report. No improvements of note have been made.

MUNICIPAL MARKETS.

Considerable improvement may be seen in the markets throughout the island as compared with last year. Not many new ones have been built, the municipalities not having funds for the construction of same, but important repairs have been made and they have been kept clean. The one in Cayey, built with private capital, was finished and is now in use. The market in Ponce has not been improved and is in bad condition. Nor is there much hopes of it being improved this year, as they have appropriated only the small sum of \$100, in their budget of 1914-15 for such purpose, whereas it is estimated that it will require \$1,000, more or less, to place it in sanitary condition. Last year an order to close the Ponce Market was issued by the director of sanitation, said order being revoked upon the promise by the alcalde to include in their budget of this year a sufficient amount to put it in complete repair. Having failed to do so, the result in the near future is obvious, as an establishment of that size and nature in such insanitary condition can not be permitted by this service to exist.

MUNICIPAL SLAUGHTERHOUSES.

Last year, due to pressure brought to bear upon the municipalities by the service, nine completely new and modern sanitary slaughterhouses were constructed. This year there were only six, namely, in the towns of Juana Diaz, Lajas, Las Marias, Rincon, Guanica, and Añasco.

In some of the towns these establishments remain in as bad condition as ever, notably in Aguas Buenas, Barros, Bayamon, Cidra, Gurabo, Maunabo, Patillas, Peñuelas, San Sebastian, Vieques, and Naguabo. Peñuelas, Bayamon, and Aguas Buenas, however, have just recently obtained funds to construct new ones and they will proceed with the work immediately. It seems as if in a great many cases the people of the island do not appreciate the dangers of an insanitary slaughterhouse, especially those not connected with a sewer, or so located that they can not be kept perfectly clean. For example, the service of sanitation has been endeavoring for three years to interest the municipality of Naguabo in the importance of building a new slaughterhouse without effect. It is supposed that nothing will be done in this respect until the present slaughterhouse is closed.

MUNICIPAL MEAT MARKETS.

As a general thing the meat markets in the municipalities are in fairly good condition. Sanitary defects are few and those that exist at the present time are not important. The important thing now is to keep them clean. There are a few marked exceptions, wherein the floors, counters, and screening are in very bad condition. These will, however, be repaired during this year, it is hoped. The ones in Luquillo, Naranjito, and Naguabo will probably be closed, as they are a menace to public health.

PUBLIC SCHOOLS.

Realizing that almost invariably all the buildings rented by the school boards in the island were inappropriate for the purpose, lacking in ventilation, latrines, and other hygienic advantages, this service the first part of the fiscal year issued a circular directed to all school boards instructing them that all schoolhouses rented by them must be put in sanitary condition, and advising them to see that contracts signed for the rental of same contained a clause requiring the owner to maintain the building in proper condition. The buildings constructed for the purpose by the various school boards are usually excellent examples of model school buildings, and of these nothing but praise may be said, but the rented ones were so inadequate, so far as sanitation was concerned, that some measures had to be taken, and the above-mentioned circular was published. As a result, although conditions are far from being perfect, especially in the rural districts, the schoolhouses are not nearly as insanitary as formerly. In this work the department of education has met this service more than half way and been of inestimable benefit in securing the correction of deficiencies in the different schoolhouses; besides which, the commissioner of education has distributed literature to the school children, published by the service of sanitation. For example, the service periodically publishes a loose sheet called "Principles of Hygiene," with the idea of teaching certain fundamentals of hygiene and the prophylaxis of transmissible diseases. The commissioner has made it his business to see that every teacher on the island received a number of these sheets to read and to distribute to the school children. In this way every child in the island is taught the importance of prophylaxis against disease and the hygienic means to its prevention.

CEMETERIES.

The cemeteries throughout the island have invariably been found too small and are usually so crowded that one body has to be exhumed in order to bury another. This arrangement during the Spanish régime was according to design, as the old cemeteries, a number of which have been closed within the last three years, have been found exceedingly small compared to the size of the town, and with a so-called "osario" to one side of the premises in which to deposit the bones of the exhumed bodies. Nor was any great attention paid to plans of the cemetery indicating the location of those buried. The recently constructed cemeteries, however, have been required to cover more ground, and a record of burials is required by the service of sanitation. Most of the cemeteries are clean and in fairly good repair. Among those which can not be included in this category are the ones in Barceloneta, Cayey, Ponce, Playa, and Vega-Alta.

DAIRIES.

Great activity has been shown by dairymen in the construction of modern milking departments this last year. As a general rule the health officers have forbidden the sale of milk in the different towns unless said milk came from a certified dairy. Thus those who dealt in the production of milk could not obtain a market unless his milking department was first inspected by the health officer and passed upon. As a result, for the first time in the history of Porto Rico milk may be obtained now which will compare very favorably with the so-called certified milk of the United States. One difficult problem was met wherein the milk sold in some of the smaller towns was obtained from owners of one or two cows. It was palpable that these individuals could not be required to construct a building which would exceed in cost more than they could ever collect from the proceeds of their business. In this way, unfortunately, a number of the small milk dealers have been deprived of a business which up to this time had supported their families. This, however, could not be prevented, as the milk sold by such dairymen was invariably found dirty and containing millions of germs. This contingency has been met in some of the towns by the smaller dairyman milking his cows in a certified dairy and selling his product to the owner of the dairy. In many cases this plan has resulted in an injustice to the smaller dealer, the owner of the dairy paying him a reduced price for his milk. It has been suspected, also, that much of the milk coming from the certified dairies has been brought to the dairies by the smaller dealers without going through the formality of bringing their cows to the dairy to be washed and milked in a modern and hygienic manner. In fact, the milk problem has by no means been solved, though the very gratifying improvement in this necessity of life is encouraging.

BAKERIES.

Heretofore the service of sanitation has been working under great difficulties with respect to the production of bread, on account of the lack of regulations. Notwithstanding which, proceeding in the line of general hygiene as provided for bakeries in other civilized countries, the condition of the bread throughout the island has improved considerably. Proper regulations for bakeries are now in the hands of the Executive Council and will doubtless be promulgated very soon. The usual manner of mixing bread in the island is by hand, and the dripping of perspiration from the workers into the dough as it is kneaded is repugnant to delicate-minded people, if not unhygienic. In some of the towns the bakeries have installed machinery for mixing the bread, among which may be mentioned those in Fajardo, Guayama, Humacao, and Aguadilla.

CHEMICAL LABORATORY.

As it will be observed, the samples of food and drugs inspected and analyzed during the fiscal year embrace a large variety of articles, much more than in previous years. These samples were collected in almost every town of the island, and others were sent in by the various departments of the executive branch of the government.

On account of having not received at this time official reports of all criminal proceedings instituted in the various district courts, we can not make a definite statement regarding the practical results of our campaign in favor of the pure-food question. As it will be noticed, in Table No. 3, the following cases are pending of action in the various courts, in relation to the total number of cases reported: 20 cases recommended to the District Court of San Juan are pending; 23 cases reported to the District Court of Ponce, 10 pending; 13 cases recommended to the District Court of Mayaguez, 6 pending; 6 cases reported to the District Court of Arecibo are all pending; 4 cases recommended to the District Court of Aguadilla are all pending; 1 case reported to the District Court of Guayama is also pending; 3 cases recommended to the District Court of Humacao, all pending of action.

We have destroyed 18,194 cans of peanut oil, through the Federal Court for the District of Porto Rico, or with the consent of the merchants, on account of being adulterated with a poisonous substance, to wit, nitrobenzene.

We have seized and destroyed, immediately after inspection, 7,079 quarts of cow's milk on account of being contaminated with cow's feces, ticks, mud, sand, hair, ants, and other foreign matter.

This campaign was instituted under the immediate supervision of the chief chemist, with the cooperation of his clerk, two assistant chemists, and nine inspectors of the office of the health officer, chief of the zone, San Juan. This campaign was started at 2 a. m. by a careful inspection of milk coming through all trains, steamers, and roads leading to the city, and continuing the work all the day, until the evening. During this date the citizens of San Juan were practically deprived of cow's milk as a food.

During the term of work of the sanitary school for inspectors the director of the chemical and bromatological laboratory took up the subject of bromatological chemistry, delivering 25 theoric-practical lectures on the subject.

An investigation was made of the nutritive value of the diet used in the Hospital of Tropical and Transmissible Diseases, with expression of the amount of hydrocarbons, proteids, and fats consumed, and the total number of calories given off by said rations, including 10 patients, 8 employees, and 3 nurses.

Dietetic investigations were made also at the insular penitentiary. Said institution prepares three distinct rations, alternating the same during the course of the week. There were investigated the jerked-beef ration corresponding to April 5 for 170 prisoners, the codfish ration given on April 17 for 185 prisoners, and the ham ration prepared on April 22 for 170 prisoners.

In response to a courteous invitation by the Conference of the National and State Food, Dairy, and Drug Officials, the Governor of Porto Rico, on recommendation of the director of sanitation, appointed the director of the chemical and bromatological laboratory as the representative of this island for said convention on November 13 and 14, 1913, at Washington. A complete report was sent to the director of sanitation giving a full account of the matters treated.

There was taken up during the year the question of the composition of the milk of native cows with the view to ascertain how this product differs from the legal standard established by law. The results were published in the Journal of Industrial and Engineering Chemistry, Volume 6, No. 1, January, 1914.

There were prepared several circulars of interest to importers, retailers, and the public in general, which were published in the daily papers.

The director of this laboratory has helped the insular board of health in the discussion of technical matters for the preparation of regulations for the sale of milk and in bread making.

There have been prepared during the year a large number of examination questions for chemists and food inspectors, on request of the chairman of the Porto Rican Civil Service Commission, said papers being marked by the chief chemist.

In separate pages there appears the work performed by the food and drugs inspectors of San Juan, Arecibo, and Ponce, expressed in tabular form.

Table No. 1 gives the classification and the total number of samples analyzed, specifying the nature of each sample.

Table No. 2 contains the source of each sample; and

Table No. 3 gives the course followed during the criminal proceedings instituted in the seven district courts of the island.

TABLE NO. 1.—*Samples examined, 1913-14.*

[G=good. I=inferior. A=adulterated. B=bad. UC=unclassified. N=negative. S=suspicious. R=rejected. P=positive. T=total.]

	G.	I.	A.	B.	UC.	N.	S.	R.	P.	T.
Dairy products.....										
Cow's milk.....	387	12	63	2	32	1	7	22		526
Condensed milk.....	5			1						6
Condensed skimmed milk.....	1									1
Evaporated milk.....	1									1
Butter.....	1									1
Cheese.....				7						7
Edible oils and fats:										
Lard.....					1					1
Lard (to test for cottonseed oil).....						23			11	34
Olive oil (to test for cottonseed oil).....						5			3	8
Peanut oil (to test for nitrobenzene).....						2			1	3
Essential oils:										
Bay oil.....	27				1					28
Kerosene oil.....	5									5
Saccharine products:					3					3
Sugar.....										
Powdered sugar (to test for saccharine).....						1				1
Cacao and its products: Cocoa.....	1									1
Sirups:										
Raspberry.....									1	1
Apple.....									1	1
Almonds.....						1				1
Benne seed.....									1	1
Jagua.....									1	1
Strawberry.....									1	1
Coca-Cola.....						1			1	2
Granadine.....									1	1
Pineapple.....									1	1
Tamarind.....									1	1
Peach.....									1	1
Flours and its products:										
Wheat flour.....			9	3	1				3	16
Corn flour.....	2			1	1					4
Bread.....	1			10	1					12
Crackers.....					1					1
Assorted crackers.....	1									1
Grains:										
Coffee.....					1	1				2
Roasted coffee.....				1						1
Rice.....	1			4	1					6
Oats.....				1						1
Gandules.....				1						1
Italian pastes: Spaghetti.....	2									2
Alcohol and alcoholic preparations:										
Alcohol.....	2									2
Wood alcohol.....	11									11
Methyl alcohol.....	7				2					9
Denatured alcohol.....	1									1
Florida water.....					2					2
Cider.....					2					2
Wine.....					1	2				3
Wine (to test for salicylic acid).....									1	1
Meats and vegetables in cans:										
Shrimps.....				1						1
Petit-pois.....						2			1	3
Peppers.....	1									1
Preserved meats:										
Codfish.....	2			3				1		6
Jam.....	2									2
Herrings.....	1			1						2

TABLE NO. 1.—*Samples examined, 1913-14—Continued.*

	G.	I.	A.	B.	UC.	N.	S.	R.	P.	T.
Vinegars.....					3	1				4
Aromatic extracts: Vanilla extract.....	1				1					2
Refreshing beverages:										
Strawberry.....						1				1
Lemonade.....						7			3	10
Lemon soda (to test for saccharine)						1				1
Lemon soda (to test for saccharine and salicylic acid).....						1				1
Cola champagne.....						1		1		2
Raspberry.....						5			2	7
Raspberry soda.....									1	1
Nectar soda.....						1				1
Soda (examination of suspended matter).....									1	1
Orange.....						1			1	2
Sarsaparilla.....						1			1	2
Sarsaparilla soda (to test for saccharine).....						1				1
Cream soda.....						1				1
Vanilla.....						5			3	8
Vanilla soda (to test for saccharine).....						1				1
Cherry.....						1				1
Lemon soda.....						25			5	30
Lime soda.....						2			1	3
Pineapple soda.....						1				1
Lemonade (examination of suspended matter).....									1	1
Coca-cola.....									1	1
Champagne cider sirup (to test for saccharine and salicylic acid).....						1				1
Raspberry soda (to test for saccharine).....						1				1
Waters.....	2			3	21					27
Ice.....					1	1				2
Coloring matters.....	1				1					2
Drugs:										
Sodium sulphate.....	7			1	2					10
Boric acid.....	12				1					13
Commercial hydrochloric acid.....					1					1
Red oxide of lead.....					1					1
Mosquito oil.....	1				1					2
Prescription filling.....					150					150
Tablets (to investigate phenacetin and starch).....									1	1
Rennet in powder.....				1						1
Patent medicines:										
Cerepina.....					1					1
Petroleo Gal.....					1					1
Valerobromine.....					1					1
Elixir Anti Bacilar Dupeyroux.....					1					1
Reagents.....					53					53
Medico-legal examinations:										
Visceras (toxicological analysis).....					2	2				4
Arroz con coco.....						1				1
Fiber (for identification).....						1				1
Suspicious blood stain.....									1	1
Unknown powder (to be tested for mercuric bichloride).....									1	1
Cows' milk (for ptomaines and mineral poisons).....						1				1
Feeding stuffs (for arsenic).....									2	2
Candies (canned) (for arsenic).....						1				1
Miscellaneous:										
Tin measures (to test the quality of the metals).....					3					3
Stones (for magnesium).....									6	6
Total.....	486	12	72	41	295	105	7	23	62	1,103

On June 4, 1914, 7,079 quarts of cows' milk were destroyed on account of containing cows' feces, ticks, mud, sand, hairs, ants, and other foreign matter. This campaign was made under the direct supervision of the chief chemist of this service, with the cooperation of his clerk, two assistant chemists, and nine inspectors from the office of the health officer, chief of the zone, San Juan, P. R.

In July, 1913, 100 pounds of rat poison were prepared.

TABLE No. 2.—*Origin of the samples examined, 1913-14.*

	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	Total.
Food and drug inspector:													
Ponce.....	25	27	6	6	9	1	7	1	1	3	14	1	101
San Juan.....	13	16	1	4	10	3	13	4					64
Arecibo.....	4	15	4	2	7	10	5	11	15	10	17	9	109
Chief of (sanitation) zone:													
San Juan.....	30	6	5	4	1	43	156	1	8	36	16		306
Aguadilla.....	3	2	1	1		1	2	1	1	2	1		15
Ponce.....	1	4	3	4	3	10	5	9	4	5	2		50
Guayama.....				3		1			1	2	2		8
Mayaguez.....			13		2		1		1	1	1		19
Arecibo.....			4						1				5
Humacao.....								1					1
Utua.....	1									1			3
Caguas.....	6	8	5	6	12	9		15	8	6	4		79
Fajardo.....		2				2							3
Manati.....								1			1		4
Yauco.....							4	2			1	1	8
Rio Piedras.....								2					2
Vega Baja.....										3	2	1	6
San German.....										1			1
Health officer in charge of the anemia station at Utua.							3						3
Local chief of sanitation:													
Añasco.....			1								1		2
Arroyo.....						5	1						6
Aguada.....			2					2					4
Barceloneta.....			1					1					2
Cataño.....		8	3	2							7		20
Cabo Rojo.....				1			1	2	1		2		7
Ciales.....		1			2								1
Guayanilla.....		1			2								3
Juncos.....		1			2								3
Jayuya.....			1										1
Isabela.....									1				1
Quebradillas.....											1	1	2
Morovis.....						2							2
Narvaes.....			4			2							6
Penuelas.....		1							2				3
Patillas.....		1											1
Rincon.....									1				1
San Lorenzo.....			1										1
Santa Isabel.....				4									4
San Sebastian.....	2				1								3
Sabana Grande.....								2					2
Milk inspector:													
San Juan.....		7											7
Ponce.....	2	5											7
Comission formed by Humacao district attorney, sanitary engineer, and the director of the chemical and bromatological laboratory.											2		2
Dr. King, San Juan.....											1		1
Dr. Guzmán Soto, San Juan.....											1		1
Dr. Mestre, Juana Diaz.....								1					1
Mr. Frank Burns, Guayama.....				3									3
Mr. McCulloch, San Juan.....					6								6
Señor Antolin Nin, San Juan.....						1							1
Señor M. Vázquez Alayón, San Juan.....								1					1
Señor Le Hardy, San Juan.....								1					1
Lucas Blanco & Co., San Juan.....										1			1
Señor Vicente Figueroa, San Juan.....										1			1
Chemical and bromatological laboratory, San Juan.....	14	1	1	4	49		2	8	4	12	6	5	106
District attorney, San Juan.....												1	1
Attorney general, San Juan.....				2									2
Municipal judge:													
San Juan.....					1								1
Aguadilla.....			1	1									2
Assistant director of sanitation, San Juan.....		1	1										2
Chief clerk, service of sanitation, San Juan.....	1	1			1		1						4
Various individuals from Arroyo.....							1						1
Chief division of tropical and transmissible diseases, San Juan.....	1			1									2
Assistant sanitary engineer, San Juan.....				1	2	1							4
Public works engineer, San Juan.....											1		1
Chief bureau of weights and measures, San Juan.....											3		3
Treasurer of Porto Rico, San Juan.....	9	11	5	5	5	7	3	4	5	11	6	8	79
Total.....	104	113	69	52	108	95	219	51	66	96	96	34	1,103

TABLE NO. 3.—*Classification of cases recommended for prosecution.*

DISTRICT COURT OF SAN JUAN.

Cases reported to the court.....	20
Cases pending of action.....	20

DISTRICT COURT OF PONCE.

Cases reported to the court.....	20
Cases pending of action.....	13
Cases acquitted.....	3

Cases.	Penalty imposed.
2.....	5 days in jail and costs.
1.....	2 days in jail and costs.
3.....	1 day in jail and costs.
2.....	3 days in jail and costs.
1.....	2 hours in jail and costs.
1.....	2 hours in jail.

DISTRICT COURT OF MAYAGUEZ.

Cases reported to the court.....	13
Cases pending of action.....	5

Cases.	Penalty imposed.
1.....	5 days in jail and costs.
2.....	5 days in jail.
2.....	\$5 and costs.
1.....	\$15 and costs.
2.....	\$5.

DISTRICT COURT OF ARECIBO.

Cases reported to the court.....	6
Cases pending of action.....	6

DISTRICT COURT OF AGUADILLA.

Cases reported to the court.....	4
Cases pending of action.....	4

DISTRICT COURT OF GUAYAMA.

Cases reported to the court.....	1
Cases pending of action.....	1

DISTRICT COURT OF HUMACAO.

Cases reported to the court.....	3
Cases pending of action.....	3

DIVISION OF VETERINARY INSPECTION.

During the year the officers of this division inspected 1,245 stables and examined 13,781 horses and mules, finding 73 suspected cases of glanders. The mallein test was applied in these, giving 43 positive reactions, 7 negative, and 20 suspicious. Until within the past few months the legal test for the diagnosis of glanders was the subcutaneous mallein test, but as this test gave positive reaction in some animals that were apparently entirely healthy, and as there were certain persons who claimed that there were other diseases that would give the mallein reaction, it was determined to abandon the mallein test and to adopt the complement fixation test. After a sufficient number of cases had been tested to prove its reliability, and acting upon the recommendation of the chief of division of veterinary inspection, the board of health was requested to include this requirement in the regulations prepared by them to govern the contagious diseases of animals, which regulation has been duly approved by the Executive Council and promulgated according to law. As it is accepted that the positive reaction is only found in cases of glanders this regulation accepts as final the diagnosis so confirmed and requires the immediate destruction of the animal. Since the adoption of this test, 236 specimens of blood have been examined.

During the year 133 horses and mules who were suffering from acute glanders were destroyed, 5 others dying while in quarantine. The officers of this division also inspected 398 mules imported from the United States, Santo Domingo, Spain, and other countries.

Hog cholera has appeared in a number of towns of the island, especially in Aguadilla, Moca, and Arecibo. Three hundred and forty-two pigs were injected with serum and quarantined, disinfection being also enforced in the infected districts. The slaughtering of pigs for human consumption was prohibited wherever this disease was known to exist. An outbreak of hog cholera might become a very serious matter, as the pig belongs particularly to the small property holder and his death would cause considerable hardship. It will not be possible to purchase anti-hog-cholera serum during the coming year, as the appropriation is not sufficient to meet the absolute necessities of the service in the prevention of diphtheria and smallpox. Should an outbreak of hog cholera occur, the only measures possible will be quarantine and disinfection. Other contagious diseases which have been investigated and treated are fowl diphtheria, distemper of dogs, and hemorrhagic septicemia, the epidemic being terminated immediately after the intervention of the veterinary wherever it has occurred.

Mycotic lymphangitis (lamparones) is a disease that is not uncommon in horses, mules, and donkeys. Through a mistaken fear of the officers of the service the people conceal the animals suffering from this disease until it has progressed so greatly as to cause death of its victims. The disease is easily curable when treated at the beginning.

Fifty-two horses and mules have been quarantined on account of strangles and influenza. In Lajas there was an outbreak of blackleg among the young cattle and 705 head were vaccinated by the inspectors, with the result of completely stopping the epidemic.

In addition to their duties as sanitary officers in the investigation and treatment of contagious diseases in animals the officers of this division have attended the sick animals belonging to the insular government, including those of the department of the interior and of the police as well as those of the service of sanitation, besides examining all animals prior to their purchase by the government. In this is included the examination and certification of 10 horses purchased by the insular police department and the attendance upon 50 sick horses belonging to the police. One hundred and fifty-four sick animals, property of the service of sanitation, were attended during the year.

Dr. Hartman, at that time chief of this division, prepared the lectures that were delivered in the school for sanitary inspectors on the inspection of meats and of animals intended for public consumption, which lectures were translated by Dr. Juan Varas Catala, veterinary inspector, and delivered by Dr. Alfonso Rivera, veterinary inspector.

The officers of the division in their visits to the different towns of the island take advantage of their stay to inspect the animals presented for food consumption and to instruct the sanitary inspectors in the proper examination of animals intended for food and of the meat of these animals after slaughtering.

I inclose tabulated statement of the work performed by this division marked "H."

INSULAR BOARD OF HEALTH.

The board of health is a coordinate branch of the service of sanitation whose functions are distinctly defined and do not in any way come under the control of the director of sanitation. At the same time the relations between the board and the director are necessarily so intimate that a very large proportion of the success of the service must depend upon cordial cooperation between them.

Since the organization of the present board of health the relations existing between the board and the director have been most exceptional in their cordiality, in the interest displayed by the members of the board in the work being carried on by the service, and in their desire to cooperate with and to assist the director in every manner it was possible for them to do so. I desire emphatically to express my appreciation of this feeling on the part of these gentlemen and I believe that they are entitled to the thanks not only of the service of sanitation but of the people of Porto Rico for the earnest care and the devotion shewn by them in the performance of the duty assigned to them. The financial remuneration received by them does not in any way recompense them for the labors necessary to properly perform their duties.

The board of health in its annual report invites attention to certain regulations referring to inspection of schools and school buildings prepared by it and submitted

to the Executive Council for its action. These proposed regulations were indefinitely postponed in the Executive Council.

This movement for the medical inspection of schools is extended over almost the whole United States, and is recognized as being so important that in the city of New York alone there are 152 physicians whose entire time is devoted to this work. It is not to be expected that the Executive Council accept without comment and amendment the regulations proposed, but a subject so important as this should not be absolutely neglected.

The board of health in its annual report recommends a study of the water supplies of the different municipalities. It has been the desire of the director to carry out this study ever since the original organization of the service, but the lack of personnel has not allowed it. The proper study of a water supply includes not only a mechanical and biological examination of the water repeated weekly over a term of months, but also a careful and detailed study by a competent sanitary engineer of the entire watershed, and as the water supplies of the towns in Porto Rico are taken from the rivers which reach well back into the hills and drain an enormous extent of ground, this is an exceedingly difficult proposition. In spite, however, of the difficulty and of the reduced personnel available because of the economies made by the last legislature, a board has been convened to consist of the director of sanitation, Dr. W. F. Lippitt; the directors of the biological and chemical laboratories, Drs. I. Gonzales Martinez and R. del Valle Sarraga; the sanitary engineer, Mr. F. W. Dalrymple; the assistant sanitary engineer, Mr. W. P. C. Lippitt, whose duty will be to carry out the sanitary survey of the watersheds; and the medical secretary, Dr. W. R. Watson. It has been agreed by this board that during the coming 12 months a careful sanitary survey will be made of the watersheds of Ponce, Guayama, Mayaguez, and Caguas, it being believed that it will not be possible to do anything further than to study these four supplies.

TRANSMISSIBLE DISEASES.

There are 27 diseases which the law specifies as notifiable. From the statistical tables attached it can be seen that we are not only gaining in our knowledge of the causes of these diseases which appear in the island, but we have undoubtedly taken a decided step forward in the sanitary treatment thereof. It is true that we still have a hard fight to accustom the physicians charged with the attendance upon the sick affected with diseases that are infectious or contagious to immediately comply with the duty of informing the sanitary authorities of the existence of such cases, a report which is absolutely necessary in order that they can properly carry out their duty in so far as relates to the sanitary treatment of the sick; that is to say, all that class of treatment which it is necessary to carry out with such sick in order to avoid the extension of the disease not only among the persons who immediately surround them, but also in the community at large. In diseases of marked variancy and of which the public are afraid the cases reported are very nearly correct. Such diseases are typhoid fever, diphtheria, and smallpox. On the other hand, the reports of tuberculosis, whooping cough, malaria, and certain other diseases are very far from corresponding with the deaths reported, for the reason that all cases who die are reported, but a great many who recover never come to the knowledge of this office because of the neglect on the part of the attending physicians to comply with their duty in reporting the cases. Nevertheless, the efforts carried on during the year, the constant incitement of the health officers and sanitary inspectors to request from the physicians reports of the cases of transmissible diseases which may be under their care, has materially improved this situation, leading us to believe that in the near future it will be possible to carry out this service with a considerable degree of accuracy.

TYPHOID FEVER.

The records of this office show a considerable improvement during the past 12 months in the number of cases of typhoid fever, there having been registered 370 cases of the disease clinically diagnosed, including in this number certain cases which are sufficiently suspicious to justify a preliminary diagnosis and the sending of a pathological specimen to the laboratory for the agglutination test. Of these 370 cases, 178 resulted as positive, 71 as negative, 25 as doubtful, and 96 as unprovable, because no sample of blood was taken for analysis. The disease attacked 201 females and 169 males, 206 residing in the urban centers and 164 inhabitants of the rural district. The following towns have been entirely free from this disease: viz, Barceloneta, Barranquitas, Cayey, Ciales, Culebra, Dorado, Gurabo, Hatillo, Hormigueros, Las Piedras, Lajas, Maunabo, San German, Santa Isabel, and Trujillo Alto. This exemption is especially noticeable in the case of the towns of Cayey and San German,

for the reason that both have been subject to typhoid fever in the past, so that in the year 1912-13 a special campaign was carried on against this disease by vaccination and attention to local conditions, and it is believed that the immunity enjoyed by these towns during the past year has been directly due to the sanitary work done therein. The towns which have been most affected have been those with the largest urban population: San Juan showing 53 cases, Ponce, 37; Arecibo, 24; and, among those of smaller urban population, San Sebastian, 23; Aguada, 21; and Lares, 16. In all these different points the usual precautions were adopted, directed principally toward the examination of the water supplies commonly used, to the sanitary care of the sick, to isolate them from all contact direct or indirect with the well, and the sanitary measures tending to prevent the latrines from being the means of communication by flies. Aside from an alarm produced in San Sebastian by the appearance of certain cases in that town, there have been no serious difficulties of any kind, and the mortality from typhoid, as will be seen from the statistical tables attached, has diminished very considerably. The city of San Juan, which shows the greatest number of cases, has nevertheless passed the year without any notable loss, and it must be borne in mind that the hospitals which exist in the city, and family relationship favor the transfer of sick who come in search of more comfortable treatment, and that owing to this there are always here cases of typhoid which have originated outside of the town.

It is worthy of note that every epidemic of this disease which has occurred during the three years since the reorganization of this service and which has been investigated by the officers of this service has originated in the country and not within the towns, showing the absolute necessity of thorough efficient work in the interior of the island in the drainage area from which the towns are furnished with their water supplies. This can not be done with the force which we have at present, nor with the funds which are available. One small epidemic was undoubtedly spread by flies from a case of continued fever which was diagnosed by the city physician as gastric fever, and which was not reported to this office. The diagnosis of gastric fever is not recognized by the medical profession to-day and a case of continued fever lasting for nearly two months, as did the one referred to, is unquestionably typhoid fever, and would have been so diagnosed if the proper laboratory examination had been made. Recommendation has been made to the board of health for the adoption of a regulation requiring the sending of specimens to the laboratory for examination in all cases of fever lasting over one week. If such regulation had existed and had been complied with in this case, the epidemic of typhoid in Lares would not have occurred.

SMALLPOX AND CHICKEN POX.

For this year but one single case has been reported as smallpox. This occurred in the town of Moca, in the barrio of Voladores and was seen and diagnosed by the health officer after the fatal termination of the disease. A general vaccination was ordered in that municipality, but specially in the points of greatest danger, 4,000 people being vaccinated in the period of 20 days.

The practical disappearance of smallpox and varioloid from the island, without any question, has been due to the extreme care with which vaccination has been carried out in every case in which there was any suspicion of infection with smallpox. At the same time it must be stated that during the past year there has been a great increase in the number of cases of varicella (chicken pox), which at times was confused with the diagnosis of varioloid; but in every case where such diagnosis was made the infection was investigated carefully by the officers of this service who have had experience in the treatment of smallpox and who, without exception, confirmed the diagnosis of chicken pox. These cases of varicella were so mild that no death whatever has been attributed thereto, the disease only serving to create an alarm and to assist the service of sanitation in securing vaccination, which is done in all cases because of the possibility of a mistake in the diagnosis. The chicken pox developed specially in those points where a large number of persons were collected, as, for instance, in San Juan in the charity schools, which necessitated the transfer of a considerable number of children attacked with the disease to the quarantine hospital of the service of sanitation.

DIPHTHERIA.

During the past year 177 cases have been reported as diagnosed clinically, distributed in 37 points of the island.

These figures are quite exact with reference to the cases which have been attended by physicians, as they recognize the responsibility and report the cases without

delay. However, a number of cases occur in which the physician is not called until the patient is at a desperate stage of the disease, and some diagnoses have been made post-mortem.

From our special register for diphtheria we take the following numbers: In 32 cases the laboratory diagnosis coincided with the clinical; in 24 cases it was negative, and in 121 undetermined, so that 18 per cent of reported cases were of positive diagnosis, 12 per cent negative, and the remaining 70 per cent undetermined.

The towns which have been more severely infected have been San Juan with 21 cases, Bayamon with 15, Mayaguez with 14, Toa Baja with 13, Yauco with 12, Ponce with 11, Adjuntas with 8, Aguadilla with 7, Manati and San Sebastian each with 6. Nevertheless the mortality has been exceedingly limited, as may be seen in the corresponding mortality table.

Special mention should be made of the town of Toa Baja, where the disease developed very persistent characters, not because of the number of cases, but by reason of the alarm which was excited in the town. The existence of these cases brought about an examination of the schools in the locality in which the existence of some point of contagion was suspected as well as of the houses in which the sick were found. The investigation carried out in the laboratory of the exudate from the throat of persons in perfect health gave as a result the finding of two carriers who were properly treated until they ceased to be a means of propagation of the disease. In Toa Baja there were examined in two days 171 persons, with the result of finding, besides those persons above mentioned, 8 others who carried the germs and who might therefore be carriers. The sanitary work done in Toa Baja was completely successful, as since that time there has been no reappearance of the disease.

This office found it necessary to furnish antidiphtheric serum in such quantities as might be necessary to immunize against the propagation of the disease and even as a curative means in exceptional cases in which the city authorities were not able to furnish the necessary serum promptly. It is unnecessary to say that in the towns of greatest resources, such as San Juan, Ponce, and Mayaguez, the sick have been attended with great promptness and results have been more marked.

As we compare these notes with those for the preceding year we note the persistency of the disease in the neighboring town of Bayamon where every year some cases of diphtheria are reported as coming from the same points in spite of the efforts made to exterminate the disease.

In Toa Baja the idea existed that the disease had been carried to that town by the relatives of a sick person living on Comerio Street in Bayamon.

This disease, as well as typhoid fever, we believe can and should be completely exterminated as an endemic in the island of Porto Rico, as we are so placed as to be able to preserve ourselves from all outside contagion. For this extermination the combined efforts of the health officers and the officials of the biological laboratory are needed.

As stated above with reference to typhoid it is believed that this infection of diphtheria is in the country and for its extermination will necessitate a campaign outside of the urban limits, which campaign is not possible with the present appropriation for this service.

BUBONIC PLAGUE.

In 1912, when the existence of bubonic plague upon this island was confirmed and published, but a very short time passed before its existence was also proven in Habana, Cuba, and in New Orleans, La. Three human cases occurred in Habana, but, according to the reports, no rat infection existed. In New Orleans one infected rat was found. Realizing the seriousness of the invasion of the island by this dreaded disease the people of Porto Rico, especially the service of sanitation, determined to adopt radical measures for the purpose of eradicating entirely the infection. Assisted in this work by the United States Public Health Service, who detailed to take charge of the antiplague work Dr. R. H. Creel, assistant surgeon, and owing in great part to the active efficient work done by him this island was able to clear itself entirely of the infection. The people of Cuba, however, and of New Orleans did not sufficiently appreciate the importance of the problem which confronted them, and did not take the steps necessary to eradicate the infection, which without question has existed in each of those points from 1912 to the present time. As a result of this neglect both places find themselves confronted with an exceedingly serious epidemic of plague. Attention is invited to these conditions to prove the absolute necessity for this island of a continuous campaign, which has been, and is still being carried on for rat proofing the houses of the island and, if not for the extermination of the rat, at least for its continuous study and investigation to determine immediately the occurrence of

any infection in this animal which is the carrier of the disease. With this end in view a force of trappers has been maintained in San Juan continuously, and in the other seaport towns of the island during certain periods in each month. Unfortunately the economic condition of the island necessitated a reduction of the sum appropriated for this purpose and we are compelled to limit ourselves in the catching of rats to those points which are especially menaced by the disease—i. e., the seaport towns, especially San Juan, and to maintaining a small force of rat catchers in San Juan continuously and sending the inspector who is charged with this work at regular intervals to the other towns where he traps a sufficient number to be able to state that no infection exists.

In view of the almost universal existence of plague in the tropics, it is exceedingly important that this work should be continued and even increased in its scope.

The epidemic which occurred in 1912 left with the people a fear of a new invasion, and the medical profession, responding to this feeling, has shown itself zealous in reporting to the authorities any case, however remotely suspicious, of being bubonic plague. So that it is not infrequent to receive notices of doubtful cases with a request for the intervention of the health officers in order to determine the facts. In this manner there came to the attention of this office the case of a boy who was suddenly taken sick in the barrio of La Perla, San Juan, with obscure symptoms of violent infection. He was immediately transferred to the quarantine hospital and submitted to a careful investigation by all the officers of the service stationed in San Juan who had experience in the diagnosis of plague during the epidemic, with the result that all were convinced that the case was not one of bubonic plague but of pernicious filarial infection.

The disease was so violent that the boy died within 48 hours. Dr. González Martínez, director of the biological laboratory, assisted by the physicians on duty with him in the laboratory, and by the members of the Institute of Tropical Medicine, made a very careful autopsy and study of the case, which report was published in the official bulletin of the service, and afterwards in the Journal of the American Medical Association.

At about the same time that this case occurred it was learned that in the municipal hospital in San Juan, and originating in the barrio of Puerta de Tierra, there had been attended two persons with symptoms similar to that of pernicious filaria, one of which terminated with the death of the patient. The study of these facts is of great importance, as cases of filariasis are frequently confused with pernicious malaria, which we have occasion to note in a number of cases.

Filariasis is a disease which is quite extensive in this country, and is being studied at the present time by Maj. B. H. Dutcher, Medical Corps, United States Army, and by the members of the Institute of Tropical Medicine for the purpose of determining its clinical details and advising the medical profession of its manifestations.

I am authorized by Maj. Dutcher to state that in his opinion filariasis does not produce any symptoms of any character and that the infection is of no importance from a clinical standpoint. The infection is very widespread and has been found in hundreds of persons who show no symptoms of any character that can be attributed thereto. The truth with reference to this affection will undoubtedly be determined as a result of the investigation being carried on, and in the meantime I desire to merely call attention to the facts reported, leaving the question as to causation sub judice.

This office has therefore given orders to all the health officers and sanitary inspectors to report every case suspicious of being filariasis in order that as far as possible we may arrive at a knowledge of the disease and its distribution in the island, and its various manifestations, if any.

The extension of our knowledge with regard to the disease conditions due to gripe, filaria, and the extensive group of parasitic affections, which still belong in great part to the field of experimentation, would undoubtedly tend greatly to enable us to determine the diseases which exist in the country and which contribute to maintain the high rate of mortality.

In addition to the diseases made notifiable by section 28 of the law to reorganize the service of sanitation there are certain others the knowledge of which is of great importance in the public health campaign. It is my opinion that under section 12 of the law it is within the powers of the board of health to require notification of any other disease which they consider necessary, and such recommendation has been made to them with reference to trachoma and pellagra.

The board of health has under consideration at the present time the question of its legal right to include such provision in a regulation. Should it be determined that it has no such legal right, recommendation will be made to the legislature in its coming session to include a provision for the notification of such other diseases as may be considered necessary.

EPIDEMIC DYSENTERY.

The number of cases of this disease reported during the past year was exceedingly limited. Facilities have been offered for the examination of pathological specimens to differentiate between bacillary and amebic dysentery, this last being the variety which predominates especially in the interior of the island. The number given in our register is very small, causing the belief that it is not an exact statement of the existence of the disease for the reasons already stated that it has not been possible to convince the physicians of the necessity of reporting transmissible diseases, on the one hand, and on the other, because of the general idea which exists to the effect that this is not a disease of extreme severity.

WHOOPIING COUGH.

The figures with regards to whooping cough are not in the remotest degree a correct statement of the occurrence of the disease. Unofficially it is known that there is not a single town in the island that has been completely free therefrom, and even some cases of death have been reported as due to the convulsive cough. So little importance is attributed to it that very few of the physicians considered it necessary to report its existence. In San Juan itself there has been an extraordinary number of cases, but hardly any have been reported.

MUMPS.

According to the reports this disease has caused our people very little trouble during the past year, very few reports having been received. It is believed, however, that the numbers reported are approximately correct.

MALARIA.

The determination of the number of cases of malaria which occur in any locality is exceedingly difficult for the following reasons: First, the symptoms and treatment are so well known that the laity consider themselves thoroughly qualified to diagnose and treat the disease so that many cases go without ever being seen by a physician. Secondly, the physician himself is prone to so diagnose any fever which is lacking in distinctive characteristics. Third, upon the occurrence of symptoms of fever the most natural thing is to take a dose of quinine even before calling the doctor, and this quinine makes exceedingly difficult the proper microscopical diagnosis of the disease. We can only speak with certainty of those cases that have been diagnosed as positive in the laboratory, and, in view of the fact that the mosquito division and the biological laboratory, as well as the bureau of transmissible diseases, have been persistent in insisting upon the examination of blood in all cases, and the investigation of the local conditions existing which favor the transmission of this disease from one person to another, there is reason to believe that each year the data furnished becomes more exact. The records in the office of the division of transmissible diseases shows a total number of reported cases of malaria for the past year 1913-14 of 924, as compared with 1,432 in 1912-13 and 2,516 in 1911-12. Of the 924 cases reported, 722 were examined in the laboratory, of which 206 were reported as positive, 516 as negative, leaving 202 cases undetermined, because no examination of the blood was made and the diagnosis was purely clinical. Thus we see that 29 per cent of the cases examined were positive and 71 per cent negative. Out of the total number reported the disease affected 531 males and 393 females; 569 white and 255 colored; 379 persons residing within the cities and 545 in rural districts. It is to be noted that in any case we have made a very considerable gain during the year not only in the knowledge of the cases which occurred, but also in the treatment, and, above all, in the mortality caused by this disease, from which during the past year there are reported 517 deaths, as compared with 1,005 in 1912-13 and with 1,208 in 1911-12.

TUBERCULOSIS.

In 1912 when the existence of bubonic plague was reported a panic arose that extended from one end of the island to the other, a panic so great in San Juan that in one day three or four thousand people left the city. From this infection of plague there were all told 36 deaths. In one street in Puerta de Tierra during the past year there were 40 deaths from tuberculosis, or one person out of every hundred living on that street. Tuberculosis is as easily preventable as any disease known to mankind, and it is recognized as being perfectly curable, much more so than is bubonic plague.

The insular government expended in the campaign against bubonic plague over \$200 000. Its appropriation last year for antituberculosis work was \$12,400. I have not at hand statistics to show the relative frequency of the disease in the urban as compared with the rural population, other than the following statement made in the preliminary report of the Institute of Tropical Medicine with reference to the occurrence of tuberculosis among some 10 000 cases of all diseases treated by them at Utuado during the past year, at the clinic which they established there for the purpose of studying the diseases existing in the country:

"Tuberculosis, next to uncinariasis, was uppermost in the minds of us all, and diligent search was made for all cases but we are forced to the conclusion that the statement made in 1904 by the Porto Rico anemia commission, to the effect that tuberculosis was not a notable scourge of the country people, can be substantiated. Some of the cases noted as suspected of tuberculosis and some noted as bronchitis might have revealed the bacillus had they brought their sputum as requested, but generally all cases of chronic cough elicited a microscopic examination of the sputum. As it is, a majority of our tuberculosis cases came from the town of Utuado. Physicians of long experience in the island express the belief that 90 per cent of the cases which occur are within the urban districts."

At my request the sanitary engineer, Mr. F. W. Dalrymple, prepared a study of the effect of housing on tuberculosis, for a conference on that disease. I consider this report of such extreme interest and of so great importance that I quote therefrom almost the entire report which is as follows:

The figures prepared by Mr. Dalrymple are based upon the cases occurring during the year 1912-13 as the data for the fiscal year 1913-14 were not available at the time his study was made. This, however, is of slight importance, as the number of cases in 1913-14 was practically the same as in the previous year.

THE EFFECT OF HOUSING CONDITIONS ON TUBERCULOSIS.

1. In this small island of Porto Rico five people died to-day from tuberculosis, four more will die to-morrow; in other words more than 1,600 people die each year from tuberculosis in Porto Rico, or on an average about 4½ per day.

2. One out of six persons in America and Europe is afflicted with some form of tuberculosis and every seventh death is due to the disease. Among all mankind, 12 per cent die of tuberculosis, in the United States over 100,000 per year die of the disease and in the entire world more than 1,000,000. This means 3,000 every day or about two a minute.

3. That the death rate from this disease can be decreased is shown by the records of most civilized countries. The number of deaths per 10,000 of population each year from this cause in the State of New Jersey is typical and indicates what can be accomplished by instruction of the people and proper sanitary requirements.

4. Tuberculosis causes more than 10 per cent of all deaths in the United States. In Porto Rico slightly more than 6 per cent of the deaths are from this cause, but 38 per cent of all deaths from transmissible diseases in Porto Rico are from tuberculosis.

5. The diagram shows graphically the number of deaths in Porto Rico from transmissible diseases in 1912-13 and indicates very strikingly the importance of tuberculosis among preventable diseases. (See exhibit marked "I.")

6. Although the death rate from tuberculosis in the island of Porto Rico in general is not particularly large as compared with most other countries, nevertheless when the rates in the separate municipalities are considered it is seen that the situation in many of them is most alarming; this is shown graphically in the table in which the municipalities are arranged in the order of the greatest rate.

It is seen that most of the larger municipalities have a death rate of 20 or more per 10,000 and the list is headed by San Juan with rate of 47; this table is based on the total population of the municipalities. (See exhibit marked "J.")

7. But the figures just mentioned do not tell the whole story, for the reason that in making up the reports the returns for the cities and towns are not given separately from the rural districts.

Experience in Porto Rico indicates that at least 90 per cent of all deaths from tuberculosis occur within the cities and towns. The second graphical table showing death rates from tuberculosis in various municipalities is arranged on this basis, and it is seen that San Juan now takes fourteenth place instead of first place. (See exhibit marked "K.")

Many of the municipalities show extremely large death rates under this assumption, and whereas it is not likely that the figures as given are strictly correct, nevertheless it is evident that a most alarming condition exists in many towns.

8. Two hundred and forty-six deaths from tuberculosis were reported in San Juan last year. An attempt was made to investigate the housing conditions and surroundings in each case, but owing to defects in the address and the description it was found possible to trace less than one half the cases. Seventy-one per cent of deaths from tuberculosis occurred in tenement houses, and almost without exception the houses were in poor condition. In 77 per cent of the cases the ventilation was reported as bad, and in many cases more than two people slept in one room, which was often dark and without proper ventilation. The investigation showed that people who live in properly constructed houses have little to fear from tuberculosis, providing the house is kept in good sanitary condition.

9. The death rates per 10,000 from tuberculosis in the different portions of San Juan were in 1912-13:

San Juan proper.....	40
Puerta de Tierra.....	62
Santurce.....	45

Total..... 147

This plainly shows the influence of the poor housing conditions in Puerta de Tierra, the rate for this barrio being 50 per cent greater than for San Juan.

A single street in Puerta de Tierra (San Augustin) had 46 deaths. Four thousand three hundred and twenty-seven people are considered as living on San Augustin Street, and this would give a death rate of 106 per 10,000.

Santurce has a much larger rate than might be expected by one not well acquainted with the district, but there are several portions of Santurce in which the housing conditions are equally as bad as in Puerta de Tierra. If these districts could be left out, it would be found that the rate was extremely low.

10. In eight municipalities of Porto Rico the death rate per 10,000 from tuberculosis was more than 20 last year and the average rate was 30. These places contained 23 per cent of the total population of the island; 52 per cent of the population of this group was urban. Twenty-seven municipalities containing 39 per cent of the total population had a death rate from the same disease of between 10 and 20 per 10,000. The average rate was 14, 23 per cent of the population was urban, and 34 municipalities, containing 38 per cent of the total population, had a death rate of less than 10 per 10,000; 13 per cent of the population was urban. This shows that 77 per cent of the population of the island had a very low death rate from this cause. These rates are based on the total population.

11. From a careful study of all the data available it is evident that there is nothing inherent in the climate or conditions in Porto Rico that is particularly favorable to the propagation of tuberculosis. Indeed, the island appears to have many advantages for the treatment of the disease, for the reason that living out of doors is possible and pleasant all seasons of the year and there is always and everywhere an abundant and cooling breeze of fresh, pure air direct from the ocean. Hot and moist climates, however, are not considered favorable to the disease. In 1912-13, 14 municipalities of the island had a death rate from tuberculosis of not more than 5 per 10,000.

12. The cost of tuberculosis in every country is enormous; sickness is the cause of one-half the poverty in the city of Washington; 40 per cent of the children in State institutions of Indiana are there because the parents have died of consumption. The cost of tuberculosis in the United States has been estimated at \$1,000,000,000 per year.

If the value of a life be taken at \$1,000 (a low estimate) and the cost of sickness in doctors' bills and lost time at \$100, the yearly loss from tuberculosis in Porto Rico is more than \$2,000,000.

13. It is universally conceded that wet soils and damp and dark houses are favorable to the development of tuberculosis and that the disease is not propagated in the presence of sunshine and plenty of fresh air. Although exposure to the hot sun is not desirable in this climate, nevertheless all living rooms should be so arranged as to be flooded with sunshine during some portions of the day, for there is no germicide so cheap and effective as sunlight. It is well known that savages who live in the open air do not have tuberculosis, but when they become more civilized and live in modern houses they seem to be particularly susceptible to the disease.

14. In a recent report the State Board of Health of New Jersey said that tuberculosis is a household disease and is not often communicated from person to person out of doors. The director of sanitation of Porto Rico states in the last report that the transmission of tuberculosis is facilitated by improper housing conditions and by the

lack of sunlight. The head of the department of public health in Australia states that the experience in that country shows that "Tuberculosis is essentially a house disease, due to and encouraged by structural defects, by the want of ventilation, by the shutting out of the sunlight, by dampness in and around the house, and by overcrowding in the rooms, especially bedrooms. In offices, both public and private, in factories, in workshops, in schools, wherever there is less fresh air admitted than the workers require, we find we are dealing with the breeding places of consumption, especially is this so after epidemics of measles and whooping cough."

The Phipps Institute has found after investigating over 1,000 cases of the disease that about 80 per cent of consumptives are engaged in indoor work and more than 28 per cent were employed at household work.

15. In the matter of ventilation the size and height of the room are not of so much importance as the location and size of the openings. A very small canvas tent has ample ventilation because the air can readily pass through the walls, but a very large room may be insufficiently ventilated for even two or three people.

16. In framing the sanitary regulations of Porto Rico the insular board of health has wisely provided that all living rooms must have openings equal to at least one-fifth the area of the floor and that one-fifth of the area of these openings must be for permanent ventilation. Both of these requirements are unusual, but it is believed that time will prove them to be of great benefit to the entire community, for in the case of a disease like tuberculosis a single source of infection is a continual menace to hundreds.

17. By permanent ventilation is meant openings so arranged as to admit air at all times. In many cases, however, it is necessary to close the openings during the storms, as otherwise the house becomes damp and so creates an insanitary condition. Many people seem to have a great dread of the night air and carefully close up all openings at night. This is particularly true of the ignorant dwellers of tenement houses, the very place where the disease is the most prevalent. With them it is like the old saying, "You can lead a horse to water but you can not make him drink." The law can provide openings for ventilation, but it is impossible to compel people to breathe fresh air if they do not want to. The only remedy is education, and although it sometimes seems very slow, it is also very sure.

18. One of the first principles of ventilation is that of good air in motion, and in order to produce this result it is necessary to have through ventilation which requires openings on the opposite sides of the room; this of course is not always possible and is sometimes specially difficult in schoolrooms, but can generally be arranged by placing an extra door for this special purpose.

19. Since the open-air treatment has been shown to be the most efficient medicine for consumptives, many houses in the United States have been built with porches or galleries especially arranged for sleeping out of doors. Such galleries must necessarily be built on a protected side of the house or else the roof must have a wide projection in order to keep out the rain. For several years many people have slept out of doors in this way, even in the severe winters of a northern climate, and the results have been most beneficial. It is a custom that could be introduced into Porto Rico with little expense, and the benefits would undoubtedly be large. If necessary to secure privacy the gallery can be inclosed with latticework or persianas, and screening should be used to keep out the mosquitoes. Except in favorable locations such galleries should be on the second floor. Dining rooms on open galleries are also extremely pleasant in this climate, but they must necessarily be protected from the rain, in fact the nearer one can make his house approach to the open air the better will it be for the inhabitants.

20. While investigating the deaths from tuberculosis in San Juan, it was found that in many cases three or more persons slept in one room, and frequently the room was small and poorly ventilated. Overcrowding is certainly one of the most fruitful causes of the spread of the disease.

21. The proof seems to be conclusive that improper housing conditions are largely responsible for the propagation of tuberculosis, and the remedy is certainly simple and easily accomplished. It is merely to open up the houses and allow the fresh air to freely circulate through them; this is sometimes difficult in the older houses, and it is necessary to teach people the great advantages to be obtained. In new buildings the service of sanitation insists on the rigid enforcement of the requirements of the sanitary regulations in regard to the matter, but in order that the people shall make use of the ventilation provided a constant process of education is necessary.

It is impossible to give too much attention to this disease, which during the past year has been responsible for one-twelfth of the total number of deaths which occurred on the island. I therefore quote, word for word, the report with reference thereto given to this office by the chief of the bureau of transmissible diseases. The

laboratory reports agree with those in this office, and they are exceedingly eloquent, making us appreciate the condition of the gravest problem which the island of Porto Rico has to solve. In treating of this transmissible disease we might repeat what has already been said with reference to malaria. These people, who undeniably have certain fatalism, look with incomprehensible resignation upon the evils of tubercular infection, and it is startling to see the passiveness and the resignation with which the families, especially of the poorer classes in the city, see their loved ones or the most necessary member of their family affected with any of the various forms of tubercular infection. Upon the confirmation of this disease, as soon as they see the difficulties with which the physician has to contend to overcome its first symptoms, our fellow citizens resort ill-advisedly to the quackery of the "curandero" or to some friend, or to the remedies so pompously advertised by the makers of so-called curative medical drugs.

From all this it results that the physician is removed from contact with the sick suffering from pulmonary tuberculosis as well at the beginning of the disease as in its final stage. A good proof of this we find in the facts that up to the present time there is no correspondence between the cases of death and those of the disease reported to this office before death, and I regret to say that in this particular we are this year in almost the same condition as in the previous year. During the year 1913-14 we have registered 1,116 reports of cases, and 1,587 deaths. In the previous year there were reported 1,352 cases of the disease, and 1,611 deaths, showing a diminution of 236 cases reported, while of deaths only a reduction of 24. This indicates that the problem of tuberculosis is in the same condition now as in the previous year. Nevertheless, we have gained in the existing knowledge of the disease so far as relates to the correctness of the diagnosis, as proven by the following figures. The number of pathological examinations made were 494 positive and 617 negative, a percentage of 44.5 of proven cases and 55.5 negative.

In spite of what we have already said, it is a hopeful sign that the people in general all over the island and especially in the larger centers of population, are rapidly gaining in their knowledge of this disease, thanks to the constant efforts of the antituberculosis league and of the service of sanitation. The knowledge of the contagion of tuberculosis is spreading over the entire country among every class of people, as is proven daily in this office. In the same way the belief that cases of tubercular infection are perfectly curable in their incipency has become well disseminated through the people, and this has done a good deal to diminish the terror with which the invasion of the disease has been noted in the past. The resources of science bring to the mind of the poor sick man the hope of a cure and this adds to his moral force, disposing him to receive under better conditions the diatetic and pharmaceutical treatment directed to combat the development of the disease. This confidence in the possibility of the cure is one of the greatest benefits that has been given to our people by the tuberculosis sanatorium. I believe it my duty to insist in the recommendation that has already been made with reference to the necessity of the hospitalization of the sick by creating hospitals for the purposes of collecting in them the greatest number possible of sick, who can not be attended to in their homes, who can not be admitted to the municipal hospitals, and who constitute a serious danger for the people, as they are a plain source of contagion, propagating the disease, and maintaining the present serious conditions.

In spite of all that has been done up to the present time, we have not been able to do anything more than to stop the progress of the disease, without in any way dominating it. As before stated, tuberculosis is perfectly preventable and curable, and its prevention and cure is nothing more nor less than a question of sufficient funds to eliminate tuberculosis, as radically as bubonic plague was eliminated from the island. Nevertheless it is our intention to continue the struggle to secure accurate data by stimulating the good will of the physicians and by exacting full compliance with their duties from the sanitary inspectors, in order that in the coming year we may know more precisely what advantage, if any, we have made in the combat with the disease. In brief, what we have stated can be expressed in the following figures: The percentage of deaths to the general mortality in the fiscal year just past is 7.2, while that corresponding to the previous year was 6.9. The percentage with reference to the total population in the past year reached 1.35, as compared with 1.38 in the previous year. The apparent conflict between these two statements is explained by the fact that the general mortality for the past year has been 4,259 less than that of the previous year.

GLANDERS.

While glanders is properly a disease of the horse, it is also transmitted to the human being. Its occurrence in animals will be treated under the heading of veterinary inspection. So far as refers to the human being, the past year shows two cases of

deaths from the disease, one in the month of March in Mayaguez and the other in July in San Juan. These human cases, practically without exception, arise from contagion in animals, known by the owner to be infected but concealed by him to avoid the loss consequent upon their destruction, as provided by law.

UNCINARIASIS.

Uncinariasis, or hookworm, as it is generally called in the United States, is at the present time exciting a great deal of interest all over the world, so great as to bring about the gift of \$1,000,000 by Mr. Rockefeller for the purpose of carrying on in the United States a campaign against the disease. The Rockefeller commission, in addition to the work done in the United States, is now extending its work to Central and South America. It is worthy of note that the first work of this kind in the Western Hemisphere was done in Porto Rico by Dr. Bailey K. Ashford, and that the report presented by the anemia commission, organized and maintained at the expense of The People of Porto Rico, composed of Drs. Ashford, Gutierrez, King, and others, is accepted as a classic on this disease, and, furthermore, that the work done in this disease in the island of Porto Rico has been greater and more efficient and has given better results than in any other country in the world up to the present time. It is still worthy of note furthermore that The People of Porto Rico have carried on this campaign at their own expense and without financial assistance from anyone whatsoever. The data which we have with reference to this disease are exceedingly eloquent and justify fully the work which has been carried out during the past year in the effort to conquer the disease, which not only has its victims but which also diminishes greatly the general riches of the country through its effects upon one of its most important elements, i. e., the laborer. At the beginning of the past year I found that the statistics of this disease were being carried in such a way as to give an entirely incorrect idea of the number of persons under treatment. The present system of reporting numbers under treatment is an exact statement taken from the number of cards on hand at the station, so that the increased number of cases treated is not only an actual apparent increase over those reported as treated during the previous year, but is also still more notable because of the fact that the previous year's report was incorrect. This increase is due to a number of causes, not least of which was the activity shown and the interest created by the Institute of Tropical Medicine and Hygiene, at the station established by them at Utuado between the months of September and January last, and by the three anemia dispensaries which have been maintained by the service of sanitation since that time, as well as to the greater care in attention given to this work by the officers of the service in general.

The total number of cases treated during the year was 69,004, of which 52,234 were treated in the towns, 6,610 in anemia dispensaries, and 10,140 at the hospital of the Institute of Tropical Medicine and Hygiene in Utuado. It is not my intention to enter into a report of the work performed by the institute, as they have already furnished a preliminary report to your office and therein have treated the question of the results of the work performed in the island since the organization of the original anemia commission for the study of this disease. A portion of this report is, however, of so great importance that I quote it verbatim as showing that it is not a work performed in vain to treat the cases of hookworm as they present themselves, even though it may not be possible to prevent recurrent infections. Since 1904 the treatment of the disease has never been stopped, and constant effort has been made to induce the people to build latrines and take other proper precautions, such as wearing shoes, in order to prevent reinfection. The statement was made in the recent meeting of the secretaries of boards of health of State and Provinces, held in Washington City in June last, that medicinal treatment of the cases without other hygienic measures was useless. The report of the Institute of Tropical Medicine and Hygiene, from which I quote, is a sufficient answer to this expression of opinion:

"Of 10,140 cases about 70 per cent were found infected. When we were working in Utuado in 1904 and when one of us was working in Mayaguez in the same year, this percentage of infected was considerably higher, from 90 to 98 per cent. Moreover, the intensity of the infection, as roughly judged by the number of ova in the feces, was far less, and the degree of intensity of the disease, particularly of its principal symptom, anemia, had changed from a majority of intense and medium cases to light or very light cases. In 1904 the hemoglobin of 579 country people, taken at random at our clinics without reference to the degree of their anemia, was estimated by instruments. From this study it was found that the average hemoglobin percentage of the laboring class in the country was in that year 43.09. Careful questioning of these people as to the work they were able to accomplish in their present condition, compared with what they were able to accomplish when well and healthy,

revealed the fact that this average hemoglobin percentage or degree of anemia was a rough index to their efficiency for labor. While it is true that many with even but 24 per cent hemoglobin work in the field, it was found that such a person could accomplish but 29 per cent of the work of the normal man. No more eloquent demonstration of the profit on money invested in reclaiming the health of the agricultural laboring class of Porto Rico can be cited than the results of a similar examination of 579 of our outpatients, also taken at random without reference to the degree of their anemia. In these 10 years over 30,000 persons have been treated by Government initiative at a cost of not over \$0.60 per individual, and we calculate that not less than 290,000 more have taken the specific drug from private sources and often upon their own responsibility. It was extremely interesting to investigate the results of a campaign, therefore, in which practically the only arm used against the disease was the administration of the specific drug for the expulsion of the worm. The average percentage of hemoglobins of the 579 persons examined this year was 72.22, a gain of very nearly 30 per cent in efficiency for labor. Sixty per cent of these patients have a percentage of hemoglobin lying between 70 and 100.

"It can therefore be asserted, as these facts are checked by scientific instruments of precision, that the physical condition, and consequently the laboring capacity of the people at large in the country, is one-third better than it used to be.

"But notwithstanding the betterment in the degree of uncinariasis, this disease still remains by far the most important one of the rural districts. It is so subtle as to even deceive those who are constantly working with it. Despite our best endeavor to exclude from the general clinic all cases of uncinariasis, certain permanent symptoms of that disease were clinically viewed as due to some other affections and the cases referred to us. Thus it is that 15 per cent of our 1,923 patients turned out to be merely cases of uncinariasis and 51 per cent of all were found to be infected with the worm. We mention this to emphasize the absolute necessity for an examination of the feces before the medicine is administered. In the first place, the country people have no faith in doctors who merely look at them and tell them they have anemia and give them thymol accordingly; but their faith in the latter drug is best demonstrated by the extreme sacrifices they make to go and see a doctor who will examine their feces, even though they have to take a drug whose unpleasant effects they abhor.

"In planning a rural medical service of this nature it is of the utmost importance to determine the size of the district which each unit will cover. Only after these units have been tried out, not once but on several occasions, is it possible to say how many stations will be needed in a given area. We believe that the experience of this year, coupled with that obtained from previous campaigns in Porto Rico, enables us to affirm that under ordinary circumstances a station will be efficiently reached by only a distance of about 5 miles. Nine-tenths of our patients came from within this radius."

Previous to my report for the year 1913-14 I had established in the interior of the island several stations from which the physician, accompanied by his assistant, was compelled to go to different points each day of the week and there hold a clinic. At the time of the establishment of the station of the institute at Utuado I believed that this was the best method of procedure and I had suggested to the members of the institute that these dispensaries be used as recruiting stations to send in to their hospital for study all cases of diseases other than anemia. But, knowing that some cases of anemia would be treated at this hospital of the institute, I sent to that point Dr. Pedro Malaret Tio, anemia physician, who was also designated to represent the director of sanitation in his official capacity as disbursing officer of the institute. The attendance upon this station became so great, however, that in order to enable the members of the institute to attend properly to the study of the cases I was compelled to concentrate at this point all of the special anemia force, and even by so doing it would not have been possible for these young physicians to attend to the tremendous task imposed upon them but for the active interest and assistance of the members of the institute. These gentlemen, Drs. Ashford, Gutierrez, King, and Gonzalez Martinez, besides directing the work of the anemia physicians, gave them practical instructions in the best methods of performing their work and instilled in them, what is so necessary in this work, a true spirit of professional interest and desire to perform well the task that they have before them, receiving their profit in the consciousness of a task well performed. The instruction given by these gentlemen of the institute and the spirit instilled by them have aided very materially in the success which has been attained by these physicians in the dispensaries established since the termination of work of the institute at Utuado. Following out the plan discussed with the members of the institute, dispensaries were established at the house of Don Manuel Ortiz,

barrio Cacaos, of Barros; in the town of Jayuya, and in the barrio of Bartolo of Lares, at the house of the Sucesion de Castaner. Because of the small appropriation it is necessary for me to take advantage of offers made by these gentlemen to furnish quarters for the physicians and a place in which to establish a dispensary. The dispensary at Cacaos under Dr. Ricardo Mestre had treated to the 30th of June 3,227 cases; at Bartolo, under Dr. Trilla, 3,280 cases; and at Jayuya, under Dr. E. C. Segarra, 1,894 cases. The falling off in attendance at these stations shows the advisability of transferring them to other points, and it is my intention to make this transfer within the next few weeks.

Instructions given to the doctors in charge of these stations are that they must examine and prescribe for every sick person who consults them. This is the only means by which we can be at all sure of securing attendance. The report from the barrio Cacaos shows total number treated 3,227, of which about 75 per cent were cases of uncinariasis. This corresponds very closely to the percentage reported by the Institute of Tropical Medicine as a result of their work at Utuado. The report of the anemia physician at this barrio of Cacaos is hereto attached and marked "L." This report has been carried by him up to August 1 and therefore does not correspond with the number reported as treated up to the 30th day of June. It is not possible to carry on the scientific work in these dispensaries with as high a degree of accuracy nor with the detail observed by the members of the institute at Utuado, because the funds at our disposal do not allow the furnishing of the apparatus necessary, and the only persons who are willing to undergo the hardships necessary to carry out this work in the interior of the island are young men who have not had the experience and training necessary for the scientific investigations. It is of interest to note from the report at Cacaos that but one case of tuberculosis was found in all of the cases attended.

As proving the good work done by this station at Cacaos, I submit herewith an extract from a letter of Don Manuel Ortiz, who in addition to his statements in the letter has demonstrated his belief in the economic value of the treatment by furnishing quarters for the employees and an office for the dispensary. The work at the dispensaries has been carried on under my direct supervision and because of that fact the persons treated in these stations do not appear in the comparative statement submitted by the chief of the bureau of transmissible diseases who has had charge of the work done in the municipalities. Nevertheless the percentages will be probably the same.

Out of the 52,254 sick who had been under treatment in the municipalities the number cured was \$18,965, the number remaining under treatment on the 30th of June was 21,108, and the number abandoning treatment was 11,897. But one person is reported as having died of anemia while under treatment. This one death reported is not in correspondence with the general statistics of deaths, but this discrepancy is due to the fact that the diagnosis, when given as a cause of death, was in nearly every instance made after the death of patient and it is not a correct statement; in addition to which the persons not under treatment are more apt to die than those who are under active treatment.

Of the persons under treatment, 81.6 per cent are classified as white, 18.4 per cent as colored; 55 per cent are reported as males, and 45 per cent as females. The age most affected was from 10 to 19, with 36.7 per cent, and from 20 to 39, 35.2 per cent. With regard to the form of the disease we note that of medium intensity there were 42.4 per cent; of slight, 29.7 per cent; of severe, 22.8 per cent, and of very severe, 5.1 per cent. With reference to this statement as to the severity of the disease an effort was made to compare the severity as reported to-day with that reported at the beginning of this work 10 years ago. This, however, does not give any practical results for the reason, as explained by Dr. Ashford, who was engaged in the campaign in 1904 and also in 1913-14, that the percentage of relative intensity as reported refers to the intensity within the type of infection found. The infection found in 1914 was very much less intense in all cases than in 1904, and a case reported as intense in 1914 would have been reported as slight in 1904. It is exceedingly rare to-day to find even in the remotest part of the interior those severe types of infection which were called by the natives "jinchos." The intense dropsy, chalky color and the extremely exaggerated symptoms so well known at the beginning of this work, have practically disappeared, as in the past three years I have seen but one such case.

The deaths reported from uncinariasis as taken from the civil register amount to 284, which in relation to the total number of deaths gives a per thousand rate as compared with the general mortality of 1.3, and as compared with the corrected population of 0.24 per 1,000. The corresponding figures for the year 1912-13 were 1.47 in relation to the general mortality and 0.31 per 1,000 as referred to the corrected population. This shows a distinct gain.

During the year 61 dispensaries of the 62 established on the island have been at work, this in addition to the three special dispensaries of which mention has already been made. The results obtained in these stations were as follows: Cacao, 2,953 new cases, examination of which 2,141 were positive, 244 being reported as cured and 1,897 remaining under treatment; Jayuya, 1,856 new cases, of which 1,230 were positive, 303 reported as cured, remaining under treatment, 922; Bartolo, 1,801 new cases, of which 1,370 were positive, giving 133 of cured, and remaining under treatment, 1,237. The very efficient work done by the dispensaries established in the interior justify me in making an urgent recommendation for larger appropriations in order to enable me to continue this work and to extend it as is urgently demanded in the interests not only of the poor sick, but also of the property owners of the island.

LEPROSY.

On the 1st of July of this past fiscal year there were in the leper colony 27 sick. From that time until the 30th of June of the present year 9 were admitted, making a total of 36. The admissions belong 2 to Ponce, 2 to Palo Seco, a rural village of Toa Baja and directly opposite the island of Cabras, 3 to Patillas, and 2 to San Juan. Thirteen cases were reported as having been clinically diagnosed as such. Of these 13, 10 were confirmed, 9 being admitted to the leper colony and the other retained under observation in the quarantine hospital.

The contagiousness of leprosy is disputed at the present time, and repeated efforts have been made to discontinue the isolation of the lepers in this colony. This opinion is held by the chief of the bureau of transmissible diseases, who recommends for my consideration the transfer of these cases from the leper colony to a hospital in San Juan.

Without desiring in any way to express a positive opinion with reference to the contagiousness of this disease, I wish to call attention to the cases of Nieves Meléndez, Carmen Meléndez, sisters, and their half brother, Enrique Diaz, and Concepción Serrano.

Nieves Meléndez was born in 1891, and at the age of 13, 10 years ago, showed signs of leprosy. Carmen Meléndez, her sister, was born in San Juan in 1887; developed symptoms about 11 years ago. Enrique Diaz, half brother of these two, was born in 1876; developed the disease at about the same time. He died in the leper colony in November, 1912. There is no history of leprosy in any other member of this family, but we have three cases occurring in the same family at practically the same time.

Carmen Meléndez, while in the leper colony in the year 1907, gave birth to a child called Antonia Meléndez, whose father was Mateo López, a leper inmate of the colony. This child is living in San Juan, apparently in good health, except for some mal-development of the throat, which also exists in the mother.

Concepción Serrano was admitted to the leper colony on the 18th of February, 1905, as a suspect, and remained in the asylum until December, 1909, at which time she was released as not infected. After being liberated she lived in Palo Seco, returning to the colony as a confirmed leper on the 10th of November, 1913.

It is also worthy of note that there are in the colony at the present time a father and son, the father 45 years of age and the son 17, who were admitted about four years ago within a few months of each other.

These cases are, in my opinion, sufficient to show that, even if leprosy is not transmissible directly from one person to another, there is still so strong a probability of its transmission as to make it a matter of absolute necessity to separate the infected from the well. The disease is such a horrible one and up to the present time is recognized as so incurable that in my opinion the government would be justified in taking any steps whatsoever that might be necessary to avoid the possibility of the transmission of the disease to a well person. Of the inmates of this colony, 23 are men, 13 women, 26 white, 10 colored; 9 are less than 20 years, 16 from 20 to 50, 8 from 50 to 60, and 3 over 60 years of age. The increased number of isolated lepers would seem to indicate an extension of the infection, but this is due rather to the active search made by officers of this service and the immediate isolation of all persons confirmed as lepers. This is shown by the fact that during the year 75 samples were examined in the biological laboratory, many of them from the same persons, these specimens taken by the officers of the service in different points of the island. Nineteen specimens are reported as positive and 46 as negative. The positive specimens belong to the sick who have been isolated in the colony, the investigation being made of lymph, mucus, etc., in order to prove the existence of the disease. In the quarantine hospital there is at the present time isolated a boy who was sent from Mayaguez with the positive diagnosis of leprosy. As this case is in its incipency and has no marked clinical signs of the disease, Dr. González Martínez, director of the biological laboratory, has asked

for authority to study the case and to try certain new treatments suggested by him. The case has been turned over to him for that purpose, and reports of his investigation will be given later.

INFANTILE TETANUS.

This disease, according to the reports, has been responsible for 612 deaths, an increase over the previous year of 100. It is interesting to note in this connection that the number of cases reported previous to death for the past year was 27, as compared with 53 in 1912-13, or a marked diminution. It is safe to say that the mortality from this disease was pretty close to the number of cases reported as sick, viz, that the number of deaths from this disease was very little, if any, in excess of 27 for the year. I make this statement unhesitatingly, because it is the custom with many of the physicians to report as infantile tetanus almost any death occurring in children under 1 year of age, and one physician who had reported an unusually large number during the month of April of this past year was found upon investigation to have applied this diagnosis to children ranging from the age of 3 hours to 15 months, at neither of which age could the death possibly be caused by infantile tetanus. The immense majority of the cases diagnosed by this physician were eliminated merely on the ground of the age of the person infected.

TRACHOMA.

During the fiscal year 1912-13 a report was made of a considerable number of cases of trachoma at Gurabo and afterwards at Corozal. A personal inspection was made by me of the children in both towns, finding that the cases at Gurabo were none of them sufficiently positive to make an unquestionable diagnosis; but the examination of the cases in Corozal proved the disease to be correctly diagnosed as trachoma. During the month of July, 1913, my attention was also invited to cases which had occurred in Ponce among the children of wealthy families, which cases proved to be correctly diagnosed.

On the opening of the school year instructions were given to all the health officers to inspect the children of the schools and to report upon the prevalence of trachoma. The report of cases found varied so greatly as to cast serious doubt upon the accuracy of the diagnosis. With a view to correct the lack of experience of the health officers in the diagnosis and treatment of this disease, Dr. Francisco Matanzo, of San Juan, specialist in diseases of the eyes, gave a clinical demonstration of the means of diagnosis and a description of the proper medical treatment at a session of the technical association of the service of sanitation, held in Ponce in December last, and he afterwards prepared a brief article on the diagnosis and treatment of trachoma for the instruction of medical officers of this service, which article was published in the official bulletin and distributed to all the members of the service. The lack of knowledge of his disease on the part of health officers, the multiplicity of the other duties which they are compelled to perform, and the wide separation of the rural schools made it exceedingly difficult to secure accurate data with regard to the prevalence of the disease, and such data were not secured until too late for any action to be taken by the last legislature to provide the funds needed for a campaign. Toward the latter part of the school year Dr. W. W. King, United States Public Health Service, who had already been of material assistance to this service in the examination of the school children in San Juan, offered to make a study of the conditions existing in the island as far as the limited time at his disposal would permit, and to recommend in accordance therewith the steps he might consider necessary.

From his report, which has been forwarded to your office and to the Surgeon General, United States Public Health Service, and which is too long to be quoted in full here, I copy his conclusions and his recommendations:

"1. Trachoma is prevalent in practically all parts of Porto Rico, especially among school children.

"2. The degree of prevalence is very high, although it varies in different localities.

"3. It has been existent in Porto Rico for many years, and was probably introduced through various channels at different times.

"4. It has spread more rapidly of late years, and the rate of spread will become still more rapid as time goes on unless measures are taken to control it.

"5. On account of the serious effects of the disease, it becomes a public health problem of great gravity and difficulty, demanding urgent measures for control and prevention.

"6. This condition of affairs will not improve if let alone, but will steadily become worse unless efficient work is done against it. In the light of our present knowledge

of trachoma, there is no quick and easy methods of fighting it. A campaign against it may be compared to that against tuberculosis, and means organized effort, trained workers, and the expenditure of energy and money for many years.

"7. Suspicious cases deserve equal consideration with positive ones, because a certain number of them are undoubtedly trachoma and may be sources of infection. Also because trachoma in the earlier stages is more amenable to treatment.

"8. The topographical features of the country has apparently had no influence upon the disease in Porto Rico.

"9. Trachoma seems more prevalent in rural districts than in towns, but this observation needs confirmation by more extended investigation.

"10. Age within school limits has no influence.

"11. Males are more frequently affected than females.

"12. Negroes apparently enjoy a partial racial immunity, although the percentage of occurrence among them is remarkably higher in Porto Rico than in the United States.

"13. This immunity is apparently lost by mixture with white or Indian blood.

"14. Trachoma is not limited to the poorer classes of society in Porto Rico, but affects those of higher social grade to a surprising degree.

"Recommendations.

"1. Trachoma should be made a reportable disease.

"2. Adequate power should be given to the sanitary authorities to enforce their measures in case of necessity, yet it is believed that tactful personal appeal and explanation will accomplish more than compulsion, and will secure cooperation instead of opposition.

"3. A systematic medical inspection of schools and school children should be established, paying attention not only to trachoma but to other subjects. Local health officers could perform this duty after a fashion, but already having so many and varied duties to attend, they would be unable to carry it out very efficiently, especially in rural schools, hence—

"4. Medical inspectors of schools should be appointed, who would receive sufficient compensation to enable them to devote their entire time to these duties. They should be carefully chosen, because such work will require more than average tact, energy, and patience, and then they should be specially trained in systematic school inspection in general and the diagnosis and treatment of trachoma in particular. It is impossible to foresee how many such inspectors would be necessary, but the number would have to be determined by the development of the work.

"5. The duties of these inspectors would consist of inspection of schools and pupils, supervision of remedial measures, instruction of teachers in regard to such matters, etc. The scope and methods of this school inspection will depend upon many circumstances, which must be taken into consideration in the formation of any plan of work and the administrative details.

"6. A complete trachoma survey should be made of all schools on the island and a card index record kept for each pupil.

"7. Actively infective cases and those of acute conjunctivitis should be excluded from the schools while in that condition.

"8. Others may be allowed to attend if under treatment and with observance of proper precautions.

"9. Provision should be made for free treatment of those persons unable to pay for it.

"10. All pupils under treatment should be required to present to the teacher a certificate from the attending physician, stating that the pupil has continued under treatment and the present condition. This certificate should be made at weekly intervals on a blank form provided for the purpose. Physicians should promptly report to the teacher any failure on the part of the patient to continue treatment, and any case that becomes actively infective.

"11. Cases reported cured should be examined at frequent intervals to see that any recurrence is promptly treated.

"12. A pamphlet dealing with this disease, freely distributed, would assist the general public to understand the gravity of trachoma and appreciate the measures against it. It should be written in plain terms and special stress laid upon the means of prevention.

"13. Teachers should be given special instruction on the subject, particularly in regard to prevention. In turn, they should instruct their pupils and see that precautions in the schoolroom are observed. They should report any suspicious case.

"14. An important phase of the medical inspector's work would be the securing of cooperation on the part of the parents of children having trachoma. It could probably be best accomplished by personal consultation and explanation with demonstration of the condition of the effected eyes.

"15. A campaign of education in regard to trachoma should be carried out in all parts of the island by means of lectures, conferences, and printed matter.

"16. General sanitation should not be overlooked, particularly with reference to the eradication of flies, overcrowding in homes and public institutions, sanitary conditions of schools, especially in rural districts.

"17. Owing to its wide prevalence and the high percentage of infection, a campaign against trachoma in Porto Rico will be a big undertaking. The organization of it will have to be a development based more upon experience than preconceived plans, and may have to be modified from time to time according to circumstances. Immediate and striking results can hardly be hoped for."

Of the recommendations made by Dr. King the first and second have already been carried out by the regulation governing trachoma which was prepared by the board of health, approved by the Executive Council, and promulgated by your office.

The carrying out of the further recommendations made by him becomes a question of funds to defray the expense. I particularly wish to call attention to number 17 of his recommendations.

After consultation with a number of physicians who are interested in this question, I have formed tentative plans for an organization, and whether or not any additional funds are available an effort will be made to combat the disease.

STATISTICS.

During the past year, for motives of economy, the head of the bureau of statistics was dropped from the service, and this bureau consolidated with the bureau of transmissible diseases under the control of Dr. J. Gomez Brioso. At the last session of the legislature the appropriation for this division was still further reduced, so that the employees of the combined division find themselves overwhelmed with work, and unable to keep up the records necessary to secure from the statistics the information from which I may be able to judge of the conditions existing in different parts of the island, and requiring special attention. The difficulties confronted by this division are still further augmented by the fact that many of the reports come from the persons in charge of the Civil Register, who, besides being ignorant of the reasons why such reports are required, object to being compelled to do the additional work involved in making out the reports which they believe to be of no benefit to anyone except to the service of sanitation. This feeling on their part and the consequent delay and lack of care in the preparation of the reports increases greatly the work of the employees in the statistical division, because of the necessity of repeated requests to be furnished with required data, and of the additional difficulty caused by the incorrectness of the reports when received. Statistics are of no value unless placed in such form as to be readily interpreted when they serve as a guide to the executive branch of the service in its labor in combating disease.

Mortality.—The data with respect to mortality in the island are exactly correct, because they are taken from the Civil Register, the law prohibiting the burial of any person without a permit from the civil registrar. But while the data are exact with reference to the number of deaths and as to other circumstances, such as age, etc., they are not so in any respect in so far as relates to the diagnoses of diseases causing death. These diagnoses are frequently made from information furnished by the family of the dead person, without the physician ever having seen the sick person, either in the beginning or after the fatal termination of the disease; so that the diagnosis approaches the truth in accordance with the clear-sightedness of the physician and the care which he takes in ascertaining facts. In addition to this many of the diagnoses are made by those in charge of the Civil Register, who have had absolutely no scientific knowledge upon which to base their judgment. It must be remembered, however, that this lack of exactness refers only to the diagnosis of the disease causing death, and not in any way to the number of deaths. During the fiscal year, or from July, 1913, to June, 1914, as may be seen from the tables attached and marked "Exhibit C," there have occurred 21,775 deaths, of which 11,149 were in the first six months of the fiscal year, and 10,626 in the second, the average mortality for the first six months being 0.18 and during the second six months 0.17. To this number those less than 1 year have contributed 5,713 deaths. Those between 1 and 2 years, 2,295; and those greater than 100 years, 8. The white race has contributed to the general mortality 7,494 males and 7,663 females, or a total of 15,157, as compared with

1,216 "mestizos," 599 males and 617 females; 157 Indians, 90 males and 67 females; 4,158 mulattoes, 2,043 males and 2,115 females; 1,087 negroes, 607 males and 480 females; these races giving a total mortality of 6,618. These statistics show deaths as occurring of 167 Indians. I am unable to explain this number, as I have yet to see a single pure-blooded Indian native of the island of Porto Rico, and I do not believe that there is a single one in existence. There are unquestionably persons who have Indian blood in their veins, but so largely diminished that they should be classified as "mestizos."

With regard to the civil status, the deaths among unmarried were 8,388 males and 7,830 females; among the married, 1,786 males and 1,716 females; widowed, 628 males and 1,364 females; divorced, 10 males and 12 females; unknown civil status, 21 males and 15 females.

With regard to professions and occupations, those persons dedicated to agriculture were classified as property owners 479, day laborers and other workmen 2,656, merchant owners 92, clerks 21; in industrial occupations the owners of factories 95, artisans and industrial workers in general 479, property holders 140; in urban districts 28; general professional persons 965; those dedicated to domestic labor (females) 5,090, minors without profession (for both sexes) 11,426, unknown occupations 304.

With regard to the causes of death, general diseases give rise to 5,085; diseases of the digestive apparatus, 5,874; of the respiratory apparatus, 2,732; diseases of early infancy, 2,067; diseases of the circulatory apparatus, 1,107; diseases of the genito-urinary, 1,126; old age, 1,089; diseases of the nervous system, 810; the puerperal state, 450; malformation, 66; diseases of the bones and organs of locomotion, 5; accidental causes, 525; not defined, 776; skin diseases, 63.

The gain obtained from the year 1906-1907 to date can be seen by the mortality rates which follow:

In 1906-7 there were 27,132 deaths; 1907-8, 23,541; 1908-9, 22,049; 1909-10, 24,751; 1910-11, 26,579; 1911-12, 27,607; 1912-13, 26,034; 1913-14, 21,775; giving the following rates per thousand, respectively: 25.2, 20, 22.1, 23.4, 24, 22.3, and 18.6.

I attach herewith a comparative statement of the infantile mortality month by month with that of the previous year marked "G." It is thus seen that the per thousand rate of infantile mortality or that of children less than 1 year has reached the proportion of 24.8 with regard to the general mortality and 5.08 a thousand as refers to the total population of the island. A comparison of this mortality among children less than five years of age with the general mortality of the island shows a percentage of 45.9 per cent, practically the same proportion as in the previous year, but taking into consideration the diminished total of deaths and the increased number of young children this rate is really an improvement over the previous mortality. I attach herewith three tables marked "D," "E," and "F." This shows in the per thousand rate upon the corrected population of children less than 5 years of age a percentage for 1912-13 of 62.7 per cent and for 1913-14 of 52.26 per cent, or a net gain of 10.44 per cent. Of this gain the greatest occurred in the first year of age.

Referring to the high rate of infantile mortality and studying carefully the predominating causes we see that gastro-intestinal diseases are those that have caused the greatest loss in infantile population, and the service of sanitation, correctly appreciating this fact, gives especial attention to correcting deficiencies in the quality of the food for the nutrition of children and above all to milk.

Recognizing the necessity of instructing the mothers in the proper hygienic treatment of their children, not only with reference to the care which should be taken with regard to their food so far as relates to good quality, sufficient quantity, and preparation, to free it from all contamination, but also in order to instruct them in certain simple practices for the purpose of protecting the children from the perils of many diseases caused by lack of proper nutrition producing a deficient development which in the end may give rise to loss of life and at least to the degeneration of the race; recognizing these facts, it is my intention to convene a board for the study of the causes of infantile mortality and to endeavor to find a proper diet which can be substituted for milk in the nourishment of young children.

Nativity.—The statistics with regard to births which have occurred during the fiscal year are only important as regards the points relative to legitimacy, race, and sex. There have been 45,609 births, 22,063 in the second six months of 1913, or from July to December, and in the first six months of 1914, or from January to June, 23,546. If we remember that during that same period of time there died 21,775 persons, it results that we have obtained a net gain of 23,834, or a rate of 20 per thousand. On the other hand, of the children less than 1 year of age 5,713 died during the year, making a total percentage of 26.2 per cent of the entire number of deaths and 12.5 per cent of the entire number of births.

During the year we have had a monthly average of 3,700 births during the first six months and of 3,900 during the second. As regards race we find 34,167 reported as white, or 74.9 per cent of the total number of births, and 11,442 as colored, including "mestizos" Indians, mulattoes, and colored, making 25.1 per cent of the whole.

With regard to sex we have 23,497 males, or 51.5 per cent of the total of births, and 22,112 females, or 48.5 per cent of the whole.

With regard to legitimacy 31,361, or 68.8 per cent of the whole, were legitimate, and less than one-half, that is, 14,248, illegitimates, or 31.2 per cent of the whole.

Stillbirths.—A monthly average of 284 children died at birth, 1,695 in the first six months and in the second 1,838, giving a total of 3,533, of which 2,523 were white, 1,010 colored; 2,030 males and 1,503 females; 21,131 legitimates, 11,402 illegitimates. It is believed that this large number of stillbirths is due in great part, if not entirely, to lack of proper professional assistance at the time of the labor. It is safe to say that the vast majority of the women are attended in their labors by persons absolutely ignorant of the matter they have in hand and without training of any kind and unfit for taking charge of such an important event.

Marriages.—During the year there have been registered in this office as legal marriages 15,882, of which 7,702 were reported during the first six months of the year and 8,180 during the second. Of the natives, 7,752 were males and 7,882 females; among foreigners, 189 males and 59 females.

Of those less than 20 years, 2,873 persons were married, of which 248 were males and 2,625 females; between the ages of 20 and 30 there were 10,362, of which 5,854 were males and 4,508 females; over 30 years of age a total of 2,647 were married, of which 1,839 were males and 808 females. It is thus seen that under 20 years of age the males form 8 per cent of the total, females 92 per cent; between 20 and 30 the males gave 56 per cent and females 44 per cent, and over 30 years, males 65 per cent and females 35 per cent.

With respect to the previous civil status we find that of the 15,882 marriages 14,699 were single, 957 widowed, and 226 divorced. Among second marriages 75 per cent were males and 25 per cent females; 26 per cent of those divorced and remarrying were females and 74 per cent males.

QUARANTINE HOSPITAL.

By arrangement with the Institute of Tropical Medicine and Hygiene, which during the early part of the year had its office and laboratory in the building occupied by this hospital, cases which the institute desires to study are admitted to the hospital where there are facilities for taking care of them during their observation and study. From the funds of the institute is paid the care of these sick. The total number of sick treated during the year was 66 and the total number of days sick was 1,696. This shows a comparatively small number that would hardly justify the maintenance of this institution. It will be noted, however, that the character of the diseases treated is such that no other hospital will admit them. When this hospital was first established under proper conditions, as at present, it was difficult to secure employees who were willing to assist in the case of these contagious cases; but the practical demonstration of the entire safety with which cases can be cared for under proper conditions has given these employees confidence and served to demonstrate to the island at large the ease with which the extension of any transmissible disease can be prevented if proper precautions are taken. It is not possible to reduce the size of this hospital in accordance with the average number of persons sick, because the occurrence of an epidemic is a matter that can not be known beforehand, and when it occurs the hospital must be ready for the reception of the cases or the opportunity of controlling the disease will be lost. All cases of leprosy reported have been sent to this hospital prior to their transfer to the leper colony for reexamination and confirmation of the diagnosis. Wherever the original diagnosis has failed of confirmation, a board of medical officers has been convened to study and report upon the case, and the disposition of the sick has been then determined by the board.

The number under treatment in the hospital at one time has varied from 1 to 18, with an average of 4.64.

During the year, at the request of the officers of the Federal Government, immigrants and members of the merchant marine suffering from contagious diseases, have been admitted to this hospital and treated, this being the only place that has proper facilities.

It has not been considered that typhoid fever was ordinarily a disease necessitating treatment in this hospital, but upon several occasions during the year it has been found necessary to close tenement houses in order to eradicate an infection which had become spread through the building. In these cases the sick have been taken into this hospital for treatment. The results obtained in the immediate cessation of the infection have been such as to justify the action taken.

The hospital has also been used to relieve the charity schools for boys and girls maintained by the insular government of contagious sick, there being no proper facilities in these schools for the treatment of any transmissible disease.

Admitted.....	66	<i>Diseases treated—Continued.</i>	
Cured.....	38	Filariasis.....	2
Improved.....	18	Sprue.....	6
Dead.....	4	Uncinariasis.....	6
Leprosy negative..	3	Varicella.....	13
Under treatment...	3	Varioloid.....	1
	66	Measles.....	1
Males.....	42	Diphtheria.....	1
Females.....	24	Whooping cough...	2
	66	Tuberculosis.....	1
<i>Diseases treated.</i>		Leprosy suspicious.	3
Typhoid.....	8	Bruised wound.....	1
Leprosy.....	7	Operation of the in-	
Epidemic paroti-		guinal glands....	1
ditis.....	3	Other diseases.....	1
Malaria.....	2		
Syphilis.....	1	Total.....	66

BIOLOGICAL LABORATORY.

¶ With the increased activity of the officers of the service the work of this laboratory has been very materially increased, as is shown by the fact that the total of analyses made during the fiscal year 1912-13, 4,745, was increased during the year to 5,953 routine examinations, without taking into consideration any scientific investigations and excluding the considerable number of rats examined in the special section of the laboratory devoted to the study of bubonic plague.

In addition to its regular work the biological laboratory contributed greatly to the development and execution of the plans of investigation which have been carried out by the Institute of Tropical Medicine and Hygiene, of which the director of sanitation and the director of the biological laboratory are ex officio members. For this purpose the biological laboratory put at the disposition of the institute all the instruments and material necessary for such investigations and supplied them with reagents and solutions when requested, in this manner aiding very materially in assuring success.

During the three months which the scientific section of the Institute of Tropical Medicine spent in Utuado, Dr. Gonzalez Martinez, director of the biological laboratory, in his capacity as member of the technical commission of the institute, took a very active part in the work of that memorable campaign of scientific investigation. In addition to the difficult task of completing properly all routine examinations required of the laboratory, a number of original investigations were carried out. Among these special mention should be made of the discovery of the existence in the island of babesiasis canina. Dr. Gonzalez Martinez, from a study of the symptoms occurring in dogs that were sent to the laboratory for examination as suspected of hydrophobia or of other transmissible diseases, became convinced that this disease existed in the country and ordered an examination of the blood of all the dogs that might be sent to the laboratory. These examinations proved the existence of piroplasmiasis canina in the island and demonstrated to the world a new focus of an infection for this disease. The report prepared by Dr. Gonzalez Martinez was published in the official bulletin of this service and afterwards copied with certain comments, recognizing the importance of this discovery, in the Journal of Tropical Medicine and Hygiene published in July last.

Dr. Gonzales Martinez, in his official capacity as director of the biological laboratory, was in charge of the pathological examinations, microscopical and bacteriological, carried on in the case of Rafael Paris, diagnosed as suspected of bubonic plague. This case has already been referred to under the heading of bubonic plague.

It is a matter of extreme regret to the director of sanitation, as well as to the director of the biological laboratory and to the other officers of this service, that the director of the biological laboratory has been compelled by lack of sufficient personnel to carry on the routine labors of the laboratory and to devote a very considerable portion of his time to such routine work. It would be very materially in the interest of the insular government to increase the personnel in this laboratory sufficiently to leave the time of the director free for independent investigations. If any further marked progress

is to be made in improving the sanitary condition of the island, this increased force in the biological laboratory is an absolute necessity. The organisms causing disease are so minute as not to be discovered in any way except in such a laboratory, and problems constantly arise which have to be solved by the director of sanitation and for the solution of which the technical knowledge of the laboratory is an absolute necessity. For this knowledge and advice the director of sanitation must turn to the director of the biological laboratory. If his time is completely occupied with routine work, it is exceedingly difficult for the director of sanitation to secure the information and advice which he needs. This situation arises frequently, and I desire particularly in this place to urge increased appropriations for this laboratory in the coming year.

In the matter of routine investigations the progress shown consists not only in the increased number, but also in the character and importance of the analyses carried out, as may be easily understood by the accompanying table, marked "M." These routine analyses are classified into four fundamental groups, to which may be added a special group to include the total number of rats examined for prophylactic purposes and for the diagnosis of bubonic plague. The 5,953 analyses are grouped as follows:

First group. Analyses of the cases of transmissible diseases.....	4, 673
Second group. Bacteriological analysis of water.....	95
Third group. Bacteriological analysis of milk.....	12
Fourth group. The different analyses not included in the preceding groups..	1, 173
Total.....	5, 953
Fifth group. Total number of rats examined.....	29, 709
Grand total.....	35, 662

The first group is subdivided as follows:

	Posi- tive.	Nega- tive.	Doubt.	Total.
Typhoid fever.....	217	381	50	648
Malaria.....	206	516	.....	722
Filariasis.....	19	55	.....	74
Syphilis.....	185	247	.....	432
Plague.....	.....	8	.....	8
Glanders.....	35	18	1	54
Tuberculosis.....	494	617	.....	1, 111
Gonorrhea.....	69	89	.....	158
Hydrophobia.....	1	24	.....	25
Diphtheria.....	93	503	.....	596
Leprosy.....	19	46	.....	65
Uncinariasis.....	241	530	.....	.....
Bilharziasis.....	11	760	.....	771
Amoebic dysentery.....	6	765	.....	.....
Bacillary dysentery.....	.....	1	.....	1
Babesiasis.....	1	7	.....	8
Total.....	.....	.....	.....	4, 673

Comparing the total number of samples of blood that were sent to the laboratory during the past year for the diagnosis of typhoid fever with the number sent in 1912-13, we note a considerable reduction in the number of suspicious cases, i. e., from 1,181 to 648, with an average of positive cases of 33.4, also less than that of the previous year, which was 51.3 per cent.

These data from the laboratory agree exactly with those from the bureau of statistics, which, while showing 851 cases as reported during 1912-13, only gave 450 cases in this year, thus proving in the most eloquent manner the efficiency of the prophylactic work carried out by the service of sanitation.

Of the 792 specimens which were examined for malaria a positive result was obtained in 206 of the cases, a proportion which is also less than that of the preceding year. It is worthy of note that while in the previous year with 1,434 cases of malaria reported, samples were collected from 530 persons, this year exactly the contrary has happened, as with 606 reports of malaria samples were received from 792 persons. It would seem that because of the assistance offered to the practicing physicians by the service of sanitation in the clearing up of the diagnosis of disease conditions there is an awakening in them of general interest in the confirmation of their clinical symptoms by the more exact data of the laboratory.

At the request of the chief of division of veterinary inspection the laboratory undertook during the year the making of the complement fixation test for glanders

or the fixation test of Bordet Gengou according to the Wasserman technique. The veterinary division supplied for the first case a sufficient quantity of specific antigen and hemolytic amboceptor, since which time the laboratory has acquired or prepared the necessary reagents. Fifty-four samples of serum from horses have been examined during the past year according to this method, 35 of which gave a positive result, a percentage of 64.7 per cent.

The use of the Wasserman reaction for the diagnosis of syphilis has also been materially extended. Our technique has been perfected in accordance with the improvements introduced by the American and European investigators, so that at the present time we have practically abandoned the serum reaction of Noguchi for the primitive technique of Wasserman as modified by Neiser, Bruck, Weimberg, and Hetch. In a great many cases we carried out as a control the reactions of Landau and Noguchi and others of less importance. The biological test of Landau is very much to be recommended in those cases which give a negative Wasserman from having taken previously specific treatment. Three hundred and seventy-two Wasserman tests were made, of which 160, or 43 per cent, gave a positive result. Sixty other tests were made for control purposes, with favorable results.

Investigations for the diagnosis of pulmonary tuberculosis were carried on for 1,072 specimens of sputum, of which 477, or 44.4 per cent, contained the bacillus of Kock. Special care has been taken to avoid the errors which might be made by a careless examination of the sputum or by the employment of a technique which is not absolutely exact. The tubercular bacillus has been diagnosed by its special characteristic of acid alcoholic resistance, and when a first examination by our method gave a negative result the sputum was submitted to homogenization, and in case of serofibrinous exudate, to inocscopy. Finally the sputum is homogenized with antiformin, afterwards centrifugated, and the bacillus separated with ligroin. This method possesses the insuperable advantage of collecting the bacillus into a very small volume without taking its vitality, and leaving it in a condition to be submitted to the test of inoculation and experimental tuberculization. The albumino-reaction of Roger has been investigated in 29 specimens, giving a positive result in 17, or 58.6 per cent.

Upon the occurrence of diphtheria in the town of Toa Baja, of which mention has been previously made, orders were given for the bacteriological examination of the pharyngeal secretions of all the children attending the schools in the district which was supposed to be infected, and from that time the practice has been observed, whenever a case of diphtheria was confirmed in the laboratory, of examining the throats of all persons living under the same roof with the sick person. For this purpose 596 examinations have been made, giving a positive result in 93 specimens, or 15.6 per cent.

The biological laboratory also examined 75 specimens from persons supposed to be infected with leprosy, finding in 19 specimens from 10 individuals the characteristic bacillus of Hansen.

The number of excreta examined were 771, among which 31.3 per cent were found to be carriers of uncinaria eggs, 1½ per cent of egg of Bilharzia, and 0.7 per cent of *Amoeba Histolica*.

The second group includes the bacteriological analysis of water. Ninety-five specimens were examined from different municipalities and from different sources, with the following results:

Water samples.

	Good.	Suspicious.	Bad.	Total.
Total.....	26	36	33	95
Percentage.....	27.3	37.8	34.9	.....

Summing up those considered as suspicious and those reported as decidedly bad, we obtained 72 per cent of waters unfit for public consumption, a proportion almost the same as that obtained in the previous year.

The third group includes only 12 bacteriological examinations of milk. This investigation is useless unless there be established a standard for the number of bacteria marking a limit beyond which the milk would be subject to destruction and the dealer to legal prosecution.

The fifth group is that section of the laboratory devoted to the examination of rats. The United States Public Health Service carried on this labor until the 31st day of October last, from which date this special work has been under the care of the service laboratory. Since that time 29,709 examinations have been made, classified as follows: 7,975 mice, 21,120 rats, 69 mongoose.

ENFORCEMENT OF THE LAW.

Section 32 of the act approved on March 9, 1911, to reorganize the service of sanitation, provides "that any person violating sanitary regulation put in force as herein provided shall be punished by a fine of not less than one nor more than one hundred dollars, or imprisonment from 1 to 30 days, or with both penalties at the discretion of the court." Every sanitary regulation in addition provides certain penalties which may be imposed by executive order of the director of sanitation. For instance, a building that is not maintained in sanitary condition may be closed and kept closed until put in such proper condition, and certain classes of business require a license from the health officer which license can be withdrawn in case of failure to comply with sanitary regulations. The instructions given by this office to all the officers of the service have been that they must endeavor to enforce the law without having recourse either to legal procedures or to executive closure until repeated efforts have shown a deliberate intention of the interested party to decline to comply with the law. In spite of these instructions frequent recourse to the courts for violation of sanitary regulations or for maintaining nuisances has been necessary.

I regret to state that not all of the municipal judges have understood the importance of the duties intrusted to them by this law. There are certain sanitary requirements, compliance with which necessitates the expenditure of \$5 to \$10 dollars or perhaps a greater amount of money without any apparent benefit to the property holder, although these requirements are an absolute necessity in order to enable this service properly to enforce the law. The majority of the municipal judges for a violation of these provisions of the law impose a fine of not exceeding \$1. This amounts to offering a premium for the violation of the law. One municipal judge upon being remonstrated with by the health officer for such action on his part replied that he owed his position to the people of the community and that therefore he could not punish them. Another municipal judge went so far as to make the statement in the presence of witnesses that he would not convict any person for a violation of the sanitary regulations if he could find any possible excuse for acquitting him, and also upon another occasion stated to the health officer in the presence of witnesses that the total fines for the previous month had been \$5, but that for the succeeding month they would not even reach that amount.

This lack of support on the part of the judges makes the public believe that the requirements of the service of sanitation are illegal and unjust, and disposes them to fight in every way against compliance with the regulations, and necessitates frequent resort to the executive measures which always result in greater loss to the owner than would have come from a fine sufficient in amount to make him understand the necessity of complying with the law.

For instance, in the town of Mayaguez it became necessary in the month of December last to close a house belonging to Doña Maria Sabater, Señora de Don William Falbe, for a sanitary deficiency which would have been corrected by the expenditure of a sum no greater than one month's rent of the building. The owner of the property brought suit by injunction in January last to compel the director of sanitation to withdraw the order of closure. But the action of the director of sanitation in this case was sustained in every point by the court in spite of which fact the owner of the property declined to make the repairs required and the building has remained closed for a period of over six months, with the consequent loss of rental to the owner. Similarly, as will be noted from the report of the director of the chemical laboratory, complaints have been prepared against 80 persons for adulteration of milk. Of these cases but 20 in the entire island have been brought to trial. Each one of these cases has required of the officers of this service a very considerable amount of hard work, and they do not represent the actual number of persons who have adulterated milk, but only those persons upon whom the crime can be fixed beyond a shadow of doubt. The failure to bring these cases to trial, to whatever cause it may be due, not only has the effect of discouraging the officers of this service but is an incentive to the milk dealer to adulterate the milk, as he knows that the chances of his being convicted and punished by the court are exceedingly small. In this case, as in others, we have been compelled to resort to executive measures and the only executive measure at our disposal is the destruction of the milk. To this in large part was due the destruction in the month of June of 7,079 quarts of milk of the value of over \$1,000 in the town of San Juan alone. I am unable to suggest any remedy for this condition, and I am merely calling attention thereto because it is a matter of regret to me that I should be compelled to resort to enforcement of the law by an executive order when the courts of the country are provided for that purpose.

Wherever cases presented by this service have been properly considered by the courts, and especially those cases that have been decided by the supreme court, they have been in practical accord with the orders given by this service.

Sanitary conditions of municipalities on June 30, 1914.

Towns.	Aque-duct.	Hospital.	First-aid clinic.	City hall.	Theater.	Railroad stations.	Hotels.	Asylums.	Ice plants.	Garbage dumps.	Ceme-teries.	Insular jail.	Municipal jail.	School-houses.	Court rooms.	Slaugh-terhouses.	Meat market.	Streets.	Drain-age.	Market.	Milk stalls.	Bakeries.	Pertaining to service of sanitation.									
																							Stables.	Horses.	Mules.	Oxen.	Wagons.	Carts.	Wheel-bar-rows.	Sprinkling carts.	Odor-less exca-vators.	
Adjuntas.	N	N	N	F	N	N	2 P.	N	N	B	1 P	N	1 B.	3 G.	F	F	G	F	Nat.	N	N	1, F.; 3 G.	N	N	N	2 G.	1 G.					
Aguada.	N	N	N	G	N	N	N	N	N	B	N	N	B	2 G.	G	P	Mis.	F	Nat.	N	N	1 B.; 1 G.	N	N	N	2 P.	1 B.					
Aguadilla.	N	N	N	G	N	N	N	N	N	B	N	N	F	N	G	P	G	F	Nat.	N	N	5 F	N	N	N	N	2 V. B.; 2 F. G.					
Aguas Buenas.	N	N	N	R. B.; G.	N	N	N	N	N	Pvt., V. G.	G	N	V. B.	1 G.	F	V. B.	C	F	Nat.	N	N	1 G.; 1 B.	N	N	N	4 F.	1 G.; 1 B.					
Aibonito.	P	Mis	N	Pvt.; B.	N	N	2 F.	N	N	Pvt., G.	1 F	N	V. B.	2 Pvt.; 1 F.; 1 B.	B	V. B.	F	F	N	N	1 U. C.; 3 G.	4 F.	N	N	N	3 V. G.	1 G.					
Añasco.	N	G	P	V. G.	N	G	1 B.	N	N	Pvt., G.	G	N	G	2 G.	G	V. G.	F	F	N	N	N	4 F.	N	N	N	3 V. B.	1 G.; 1 V. B.					
Arecibo.	G	G	G	G	G	G	P	N	G	G	G	G	G	G	G	F	Pvt., B.; Mun., G.	G	G	N	N	B	F	G	5 F.	4 G.; 1 B.						
Arroyo.	U. C.	G	F	Mun., P.	N	N	1 B.	N	N	Mun., P.	G	N	V. B.	3 F.	F	F. G.	P	F	N	N	N	2 G.	N	N	N	2 G.	1 B.					
Barceloneta.	N	N	B	G.	F	F	2 F.	N	N	Pvt., F.	1 P	N	B.	1 G.; 1 F.	G	G	1 Mun.; 1 Pvt.	G	Nat.	N	N	U. C.	2 G.	N	N	N	2 G.	1 V. B.				
Barranquitas.	N	N	N	Mun., B.	N	N	N	N	N	Mun., G.	1 B.	N	V. B.	4 R. B.	B	Ex.	F. G	F	N	N	N	2 F.	N	N	N	2 F.	1 P.					
Barros.	N	N	N	Mun., G.	N	N	N	N	N	Pvt., G.	1 P	N	G	1 U. C.; 1 F.	G	Mis	1 P.	F	N	N	N	1 F.	N	N	N	2 F.	1 G.					
Bayamon.	N	G	F	Ex.	F	P	1 P.	1 B.	N	Pvt., G.	1 B.	N	1 B.	9 F.	F	C	F. G	B	N	N	U. C.	6 F. G	N	N	N	10 P						
Cabo Rojo.	N	Mis	N	Mun., F.	V. B.	G	N	N	N	Pvt., F.	G	N	F	3 Pvt.; B.	F	G	3 Mun.; 1 Pvt.	B	N	N	U. C.	3 F	N	N	N	4 F.	2 V. B.					
Caguas.	F. G.	B	N	Mun., G.	F. G.	G	5 Mis	N	1 G.	Mun., G.	1 F. G.	N	V. G.	1 G.; 8 Pvt.	Mis	F	Mun., F.	Mis	N	N	N	8 G.	10 F.	N	2 G.	N	12 G.; 1 B.	3 G.				
Camuy.	N	N	P	P., R. B.	N	F	1 F.	N	N	Mun., F.	2 F	N	P	F	G	G	Mun., F.	F	Nat.	N	N	3 F. G	N	N	N	4 G.	2 G.; 1 B.					
Carolina.	N	N	N	N	N	G	2 B.	N	N	Pvt., G.	2 G.; 1 C	N	F	1 V. G.	G	G	Mun., F.	F	N	N	19 U. C.	2 G.	N	N	N	4 G.	2 G.; 1 B.					
Cataño.	N	N	G	G	F	B	N	N	N	B	1 G.; 2 C	N	N	F	G	B	5 F	B	V. B.	N	N	3 F	N	N	N	N	1 B.					
Cayey.	G	Mis	N	Pvt., F	N	N	3 B.	N	N	Pvt., F	Mis	N	F	2 G.	G	F	1 V. G.; 3 F.	B	G	N	N	6 G.	3 F. G	N	N	N	4 V. B.					
Ciales.	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	2 G.	1 G.; 1 F.	N	N	N	3 G.	1 G.				
Cidra.	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	2 G.	1 G.; 1 F.	N	N	N	2 G.	1 B.				
Coamo.	G	Mis	N	Pvt., F	N	N	2 B.	N	1 B	Mun., G.	1 C.; 1 G.	N	F	4 F.	B	G	F. G.	F. G	N	N	N	7 G.	2 F	N	N	N	6 G.	2 G.				
Comerio.	P	N	N	F	N	N	N	N	N	F	N	N	V. B.	1 G.	G	G	P	P.	N	N	N	N	2 F	N	N	N	4 G.	1 G.				
Corozal.	N	N	N	F	N	N	N	N	N	Mun., F.	P	N	V. B.	G	G	G	Mun., G.	G	N	N	N	3 G.	N	N	N	2 F.	1 G.					
Culebra.	N	N	N	G	N	N	N	N	1 G	P	V. P.	F	F	G	G	B	P	G	Nat.	N	N	G	G	N	N	N	N					
Dorado.	N	N	N	V. B.	N	N	N	N	N	N	N	N	B	2 Pvt., G	F	G	P	F	Nat.	N	N	G	F	N	N	N	N	N				
Fajardo.	N	N	N	B	N	N	2 G	N	N	Pvt., G	G	N	B	1 G	G	Mis	P	F	Nat.	N	N	12 G	F	N	N	N	10 G	3 F				
Guanica.	New	New	N	N	N	N	N	N	N	G	1 G.; 1 C	N	N	1 G.; 1 R. B.	G	New	New	G	N	N	N	6 G	1 G	N	N	N	2 F	1 F				
Guaynabo.	N	N	N	F	N	N	N	N	N	N	1 F	N	N	F	F	G	G	B	Nat.	N	N	N	1 G	N	N	N	N	N				
Guayama.	V. B.	V. G	N	V. G	G	G	F. B.	N	F	Mun., G.	1 C.; 1 P	N	B	2 G.; 2 F.	Pvt., B.	G	G	B	N	N	N	10 G.	3 G	N	N	N	3 G					
Guayanilla.	Ex	N	N	Mun., V.	N	G	N	N	N	Mun., G	G	N	B	4 F	B	V. B.	F	B	N	N	N	3 G.; 1 U. C.	1 F	N	N	N	2 G.	1 G.				
Gurabo.	N	N	N	Mun., G.	U. C	N	N	N	N	Pvt., G	G	N	G	5 Mis	Mun., F.	V. B.	V. B.	G	N	N	N	1 G.; 2 U. C.	2 G	N	N	N	2	1 G.				
Hatillo.	N	N	N	R. B.	N	C	1 G	N	N	N	N	N	V. B.	G	G	G	G	G	Nat.	N	N	1 G	N	N	N	N	N					
Hormigueros.	N	N	N	Pvt., G	N	C	N	N	N	N	N	N	B	2 Pvt., G	F	V. G	F	B	N	N	N	1 G	N	N	N	N	N					
Humacao.	N	N	N	N	N	C	N	N	N	N	N	N	V. B.	1 B.	Pvt.	V. B	F	B	N	N	N	1 U. C.	2 G	N	N	N	10 G	1 G.				
Isabela.	N	N	N	V. G	N	N	1 F	N	N	Mun., G	1 F	N	N	1 B	G	G	P	F	Nat	N	N	5 G	1 G	N	N	N	2 G	1 F				
Jayuya.	N	N	N	G	N	N	1 F	N	N	F	N	N	1 F	1 G	G	B	Pvt., 2 G.	V. G	Nat.	N	N	N	1 F; 1 B	N	N	N	N	N				
Juana Diaz.	V. B.	B	N	Mun., G.	N	N	1 F	N	N	Mun., G.	1 G	N	F	2 Mun.; 2 Pvt.	Pvt., F	New	B	5 G	N	N	N	8 G.; 1 U. C.	2 G	N	N	N	6 F	2 B.				
Juncos.	1 Ex	1 P	N	Mun., F	N	N	3 F	N	N	Pvt., B.	1	N	F	2 Pvt.	F	New	G	F. G	N	N	N	5 G	2 F	N	N	N	6 G	1 B				
Lajas.	N	N	N	Mun., F	N	N	N	N	N	Mun., G.	1 G	N	F	1 G	F	New	F	F	N	N	N	7 G	2 F	N	N	N	2 G	1 B				
Lares.	N	N	N	G	N	N	2 F	N	N	Pvt., F	1 G	N	C	1 G	G	New	2 G	1 G	Nat	N	N	1 G	3 F	N	N	N	4 F	1 G				
Las Marias.	N	N	N	G	N	N	N	N	N	Pvt., G	1 F	N	F	1 F	F	New	U. C.	3 F	N	N	N	N	1 F	N	N	N	1 F	1 B				

Oversized Foldout

Among the important decisions of the courts in the past year is the decision given in the case of *The People of Porto Rico* against Bernabé Chevalier which sustained the opinion of this office that the owner of any property which is urbanized is responsible for putting his property in accordance with the sanitary regulations, even although the greater portion or all of the lots into which the property has been divided had already been sold.

In the case of Juan Vicente Iturregui against *The People of Porto Rico* for damages caused by the destruction of a building the property of Doña Juana Torres, the decision of the court was to the effect that the authorization granted by section 32 of the act to reorganize the service of sanitation approved on March 9, 1911, authorized the bringing of suit against *The People of Porto Rico* only for material damages caused by an illegal action of the officers of the service of sanitation and not in any way for secondary damages not material.

In the case of William Falbe against the director of sanitation in which said William Falbe requested an injunction to prohibit the director of sanitation from closing a house of his property in Mayaguez and from interfering in any way with such house, and in which complaint suit for damages was brought against the director of sanitation, the judge of the district court decided as follows:

"In accordance with the legal dispositions cited the sanitary authorities of Porto Rico are under the obligation to remove as rapidly as possible through summary proceedings a public nuisance and ordinarily the tribunal of justice will not interfere by means of an injunction in those acts of the sanitary authorities, since the jurisdiction granted to these authorities is most summary, for the reason that a judicial order of such a nature might cause grave prejudice to the public health in many cases in which the disappearance of the danger might depend upon the rapidity of the procedures carried out. For this reason the law provides a recourse to a suit against the government of Porto Rico to determine damages; and that such suit should be brought against *The People of Porto Rico* and not against the director of sanitation.

"The sanitary authorities of Porto Rico in the present case have acted entirely within the executive powers conceded them by the sanitary law and the sanitary regulations and within its discretionary faculties, and the rule is that when discretionary powers are conferred upon a public officer in certain matters the exercise of that discretion will not be interrupted (controlled) by an injunction unless it is shown that such action is fraudulent, oppressive, and in bad faith."

Of equal importance was the opinion given by the attorney general under date of the 6th of November last, to the effect that the maintenance of a public nuisance was a continuing offense and subject to prosecution and that one prosecution for maintaining such nuisance was not to be considered as protecting a person guilty of maintaining a public nuisance from further trials, as this public nuisance was a continuing offense.

During the session of the legislature a very material change in the law for the organization of this service was made. This change provided that municipal authorities should have charge of the cleaning and watering of streets; the removal of garbage and other refuse; the draining of streets, ditches, and other municipal lands; the cleaning of latrines, and other deposits of refuse in municipal properties; the cleaning and flushing of sewers; the collection of dead and stray animals; but with the proviso that should any municipality fail to attend to this work properly the director of sanitation is authorized to take charge thereof and put the municipality in proper sanitary conditions at the expense of the municipality. It is believed that this proviso is a sufficient safeguard for the public health and that the service will be in better condition to carry out its proper field of scientific supervision and investigation of public health matters without being compelled to enter into purely mechanical matters such as those which have been turned over to the municipalities.

Instructions with reference to the preparation of these reports do not permit of mention being made of employees of the service by name in a commendatory sense. At the same time I desire to state that the credit for the success attained by this service should be given to all of its employees who have from its organization shown themselves zealous in the performance of their duties and who have not simply worked in order to be able to draw their salaries, but have labored with a single eye to the attainment of the one end, the improvement in the public health on the island. I desire also to express my appreciation to the cordial assistance which has been given to this service by the officers of the United States Public Health Service and by Dr. A. D. Melvin, Chief of the Bureau of Animal Industry and the members of this bureau.

Respectfully,

W. F. LIPPITT,
Director of Sanitation.

TABLE B.—Division of property and accounts, accounting branch—Statement of expenditures, by appropriations, during the fiscal year 1913–14.

[Covering "Sanitation service of Porto Rico, 1911–12, indefinite," fiscal years 1912–13 and 1913–14, and no fiscal year appropriations.]

Salaries, office director of sanitation, director's office proper, insular board of health, division of property and accounts, bureau of transmissible diseases, bureau of statistics, division of veterinary inspection, division of sanitary engineering, bureau of biological laboratory, bureau of chemical laboratory, office district inspectors.....	\$96,371.37	\$96,371.37	
Contingent expenses, office director of sanitation:			
Labor, mosquito extermination.....	5,469.76		
Materials, mosquito extermination.....	5,555.36		
Supplies and equipment, biological laboratory.....	2,087.54		
Freight and cartage.....	617.77		
Purchase of vaccine.....	750.00		
Supplies and equipment, chemical laboratory.....	865.62		
Printing and advertising.....	1,572.46		
Maintenance of equipment.....	5,294.46		
Traveling expenses.....	5,190.64		
Water.....	132.28		
Lighting.....	38.80		
Telegrams.....	260.03		
Postage.....	1,939.43		
Telephone service.....	621.16		
Purchase and repair of furniture.....	883.44		
Incidentals (stationery and miscellaneous office supplies for the entire service).....	10,271.62	41,550.37	\$137,921.74
Total, office director of sanitation.....		137,921.74	137,921.74
Salaries, field force, sanitation service, 73 sanitation offices.	146,052.93	146,052.93	
Contingent expenses, field force, sanitation service:			
Burial of animals.....	254.46		
Labor.....	135,695.40		
Lighting.....	463.63		
Freight and cartage.....	760.62		
Maintenance of animals.....	35,659.52		
Maintenance of equipment.....	2,666.96		
Materials.....	2,182.32		
Purchase of animals.....	585.00		
Purchase of equipment.....	2,004.50		
Telephone service.....	412.00		
Rents.....	7,445.45		
Traveling expenses.....	4,739.92		
Water.....	110.72	192,980.50	
Total, field force, sanitation service.....		339,033.43	
Total, sanitation service proper.....			\$476,955.17
Salaries, quarantine hospital.....	1,121.67		
Contingent expenses, quarantine hospital:			
Subsistence.....	1,578.78		
Incidentals.....	298.34		
Clothing, bedding, etc.....	464.06		
Total, quarantine hospital.....		3,462.85	3,462.85
Salaries, leper colony.....	3,991.47		
Contingent expenses, leper colony:			
Subsistence.....	5,514.29		
Clothing, bedding, etc.....	2,831.38		
Incidentals.....	400.68		
Launch supplies and repairs.....	290.52		
Total, leper colony.....		13,128.34	13,128.34
Total, leper colony.....		13,128.34	13,128.34
NO FISCAL YEAR APPROPRIATIONS.			
Institute of Tropical Medicine of Porto Rico (July 1, 1913, to Mar. 31, 1914):			
Salaries.....	6,660.42		
Clothing, bedding, etc.....	92.50		
Feed and care of animals.....	14.92		
Freight and cartage.....	71.68		
Incidentals.....	2,926.02		
Labor.....	303.42		
Lighting.....	57.50		
Medicines.....	643.72		
Miscellaneous supplies.....	1,889.31		
Rent.....	412.49		
Subsistence.....	809.64		
Travel expenses.....	845.67		
Telegrams.....	7.33		
Total for institute.....		14,534.62	14,534.62

¹ Of this amount, \$8,010.33 was expended in connection with the provisional hospital of the institute at Utuado.

TABLE B.—*Division of property and accounts, accounting branch—Statement of expenditures, by appropriations, during the fiscal year 1913-14—Continued.*

NO FISCAL YEAR APPROPRIATIONS—continued.

Suppression of anemia in Porto Rico:				
Salaries.....	\$5,027.33			
Anemia supplies, medicines, apparatus, etc.....	7,695.29			
Feed and care of animals.....	78.55			
Freight and cartage.....	184.54			
Incidentals.....	680.51			
Labor.....	382.80			
Purchase of animals.....	635.00			
Rent.....	158.00			
Traveling expenses.....	72.42			
Total, suppression of anemia.....	\$14,914.44	\$14,914.44	\$14,914.44	\$14,914.44
Emergency fund for control and suppression of epidemics:				
Cable service.....	9.32			
Incidentals.....	399.91			
Labor, rat extermination.....	3,737.18			
Rat bounty.....	730.50			
Telephone lines, etc., work by Bureau of Insular Telegraph, during the pests, accounts not presented for payment until this fiscal year.....	116.50			
Traveling expenses.....	378.00			
Total, emergency fund.....	5,371.41	5,371.41	5,371.41	5,371.41
Sanitation service, indemnity fund, damages paid to Dr. Saldaña for damage to his bakery at Carolina.....	221.80	221.80	221.80	221.80
Improvements for the leper colony, labor and materials, repairs to buildings.....	416.32	416.32	416.32	416.32
Special construction work, sanitation department:				
Completion San Juan stables No. 2, Marina.....	522.69			
Construction 2-room addition, office, Ponce.....	630.00			
Construction fence, Ponce.....	125.00			
Total.....	1,277.69	1,277.69	1,277.69	1,277.69
Disbursed on account of "Sanitation service of Porto Rico, 1911-12, indefinite".....	1,821.90	1,821.90	1,821.90	1,821.90
Disbursed on account of leper colony, fiscal year 1911-12.....	1.98	1.98	1.98	1.98
Disbursed on account of appropriations of fiscal year 1912-13.....	46,646.42	46,646.42	46,646.42	46,646.42
Grand total of all disbursements.....	578,752.94	578,752.94	578,752.94	578,752.94

EXHIBIT C.—*Vital statistics, 1913-14.*

BIRTHS.

Months.	Race.					Legitimate.				Illegitimate.				Total.
	White.	Half-breed.	Indian.	Mulatto.	Negro.	White.		Colored.		White.		Colored.		
						Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
1913.														
July.....	2,944	111	....	691	86	1,076	1,047	232	241	439	382	211	204	3,832
August.....	2,903	85	....	678	63	1,055	1,054	243	227	398	396	180	176	3,729
September.....	2,811	93	1	654	100	1,101	957	223	232	377	376	203	190	3,659
October.....	2,619	282	35	552	90	1,011	973	308	268	336	299	190	193	3,578
November.....	2,620	278	40	479	97	1,038	874	262	264	364	344	177	191	3,514
December.....	2,814	280	27	521	109	1,107	1,029	288	230	339	339	211	208	3,751
Total.....	16,711	1,129	103	3,575	545	6,388	5,934	1,556	1,462	2,253	2,136	1,172	1,162	22,063
1914.														
January.....	2,797	300	28	529	108	1,093	1,027	285	283	335	342	181	216	3,762
February.....	2,643	276	47	493	99	940	934	244	246	403	366	214	211	3,558
March.....	2,884	303	45	548	99	1,069	958	273	262	443	414	236	224	3,879
April.....	2,805	237	52	626	92	1,054	1,004	298	267	391	356	222	220	3,812
May.....	3,118	199	51	707	95	1,191	1,067	289	289	439	421	264	210	4,170
June.....	3,209	193	68	800	95	1,179	1,114	348	307	474	442	263	238	4,365
Total.....	17,456	1,508	291	3,703	588	6,526	6,104	1,737	1,654	2,485	2,341	1,380	1,319	23,546
Grand total.....	34,167	2,637	394	7,278	1,133	12,914	12,038	3,293	3,116	4,738	4,477	2,552	2,481	45,609

EXHIBIT C — *Vital statistics, 1913-14*—Continued.

MARRIAGES.

Months.	Birth.				Age.						Previous conjugal condition.						Total.
	Native.		For- eign.		Under 20 years.		20 to 30 years.		Over 30 years.		Single.		Wid- owed.		Di- vorced.		
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
1913.																	
July.....	748	757	13	4	19	272	571	406	171	83	673	737	71	21	17	3	1,522
August.....	617	620	9	6	16	215	486	359	124	52	558	598	55	22	13	6	1,252
September.....	642	652	17	7	18	201	498	401	143	57	586	630	60	26	13	3	1,318
October.....	535	553	22	4	13	185	429	325	115	47	491	545	54	7	12	5	1,114
November.....	490	498	13	5	15	155	385	297	103	51	451	477	42	19	10	7	1,006
December.....	720	738	25	7	26	224	550	445	169	76	671	710	57	27	17	8	1,490
Total.....	3,752	3,118	99	33	107	1,252	2,919	2,233	825	366	3,430	3,697	339	122	82	32	7,702
1914.																	
January.....	590	601	23	12	29	207	445	341	139	65	533	593	65	14	15	6	1,226
February.....	687	698	14	3	20	223	515	403	166	75	627	680	59	18	15	3	1,402
March.....	753	758	7	2	26	282	521	378	213	100	672	727	76	27	12	6	1,520
April.....	697	715	19	1	29	234	505	401	182	81	634	689	67	20	15	7	1,432
May.....	644	652	10	2	24	203	466	385	164	66	586	630	60	21	8	3	1,308
June.....	629	640	17	6	13	224	483	367	150	55	576	625	52	17	18	4	1,292
Total.....	4,000	4,064	90	26	141	1,373	2,935	2,275	1,014	442	3,628	3,944	379	117	83	29	8,180
Grand total.	7,752	7,882	189	59	248	2,625	5,854	4,508	1,839	808	7,058	7,641	718	239	165	61	15,882

DEATHS.

Months.	Age.															Total.	
	Under 1 year.	From 1 to 2 years.	From 2 to 5 years.	From 5 to 10 years.	From 10 to 15 years.	From 15 to 20 years.	From 20 to 25 years.	From 25 to 30 years.	From 30 to 40 years.	From 40 to 50 years.	From 50 to 60 years.	From 60 to 70 years.	From 70 to 80 years.	From 80 to 90 years.	From 90 to 100 years.		Over 100 years.	Age unknown.
1913.																	
July	439	191	202	75	47	73	107	98	161	112	102	96	87	40	16	2	1 1,849
August.....	412	241	178	80	34	57	107	96	150	129	103	94	69	37	19	3	2 1,811
September...	392	206	182	99	47	66	109	82	145	103	97	85	76	37	18	1	1,745
October.....	451	179	243	98	59	55	82	107	161	126	100	86	82	57	11	3	1,900
November...	457	222	233	106	45	72	90	93	156	124	102	81	56	32	24	4	1,897
December...	503	234	214	106	46	71	117	85	136	124	92	91	58	55	11	4	1,947
Total...	2,654	1,273	1,252	564	278	394	612	561	909	718	596	533	428	258	99	17	3 11, 149
1914.																	
January.....	522	214	196	91	37	70	101	100	141	119	108	100	80	53	23	4	1,959
February....	437	122	142	89	29	52	85	65	122	112	94	92	75	65	19	3	5 1,608
March.....	487	135	146	64	52	65	113	76	134	101	88	85	81	45	16	4	1,692
April.....	474	147	103	48	31	60	122	90	144	99	87	84	77	36	18	4	1,624
May.....	568	167	124	64	36	63	93	109	150	110	110	85	72	42	21	4	1,818
June.....	571	237	162	52	34	86	99	97	167	106	105	94	64	35	10	6	1,925
Total...	3,059	1,022	873	408	219	396	613	537	858	647	592	540	449	276	107	25	5 10, 626
Grand total.	5,713	2,295	2,125	972	497	790	1,225	1,098	1,767	1,365	1,188	1,073	877	534	206	42	8 21, 775

EXHIBIT C.—Vital statistics, 1913-14—Continued.

DEATHS—Continued.

Months.	Nativity.																										Total.
	Porto Rico.	Spain.	United States.	France.	Corsica (France).	Italy.	Portugal.	England.	Scotland.	Ireland.	Germany.	Austria.	Syria.	China.	Africa, intertropical.	Santo Domingo.	Cuba.	Danish West Indies.	English West Indies.	French West Indies.	Venezuela.	Mexico.	Central America.	South America (Venezuela excepted).	Other foreign countries.	Unknown.	
1913.																											
July.....	1,827	12			1	1										3		3				1				1	1,849
August.....	1,794	10												1	3		1		1						1		1,811
September.....	1,725	8														3			1		1	1			1		1,745
October.....	1,878	7	6	1	1	1								1				2	1	1	1				1		1,900
November.....	1,875	10		1													3			1		2				3	1,897
December.....	1,922	14		1	1	1										1	3									4	1,947
Total.....	11,021	61	10	3	2	3								2	6	6	4	11	1	2	3	2		1	2	9	11,149
1914.																											
January.....	1,945	7			1		1								1							2				2	1,959
February.....	1,585	13	1			1		1							2				1	2						2	1,608
March.....	1,667	15	4			1		1											2	1	1						1,692
April.....	1,606	9	1	1		2			1					1		1				1							1,624
May.....	1,803	9	2																1					3			1,818
June.....	1,915	8																		1	1						1,925
Total.....	10,521	61	8	1	1	4		2	1		1		1	3	1		1	6	3	4			3		4	10,626	
Grand total.....	21,542	122	18	4	3	7		2	1		1		1	3	9	7	4	12	7	5	7	2		4	2	13	21,775

Months.	Race and sex.										Total.
	Whites.		Half-breed.		Indians.		Mulattoes.		Negroes.		
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
1913.											
July.....	646	663	26	21			194	205	54	40	1,849
August.....	659	654	26	21			187	195	38	31	1,811
September.....	637	627	26	21			171	179	44	40	1,745
October.....	659	669	71	72	6	4	139	175	60	45	1,900
November.....	648	641	92	80	14	4	162	166	51	39	1,897
December.....	659	654	79	81	2	9	185	167	62	49	1,947
Total.....	3,908	3,908	320	256	22	17	1,038	1,087	309	244	11,149
1914.											
January.....	672	661	77	88	4	11	158	184	62	42	1,959
February.....	549	552	44	50	8	4	162	147	52	40	1,608
March.....	598	601	53	65	16	7	144	135	45	28	1,692
April.....	515	576	37	48	7	9	178	163	46	45	1,624
May.....	592	653	39	46	12	9	198	175	48	46	1,818
June.....	660	712	29	24	21	10	165	224	45	35	1,925
Total.....	3,586	3,755	279	321	68	50	1,005	1,028	298	236	10,626
Grand total.....	7,494	7,663	599	617	90	67	2,043	2,115	607	480	21,775

EXHIBIT C.—Vital statistics, 1913-14—Continued.

DEATHS—Continued.

Months.	Conjugal condition.										Total.
	Singles.		Married.		Widowed.		Divorced.		Unknown.		
	Male.	Fe- male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Fe- male.	Male.	Fe- male.	
1913.											
July.....	711	650	141	148	66	129	.....	2	2	.....	1,849
August.....	717	622	146	149	44	128	.....	1	3	1	1,811
September.....	677	603	155	131	44	124	.....	1	2	8	1,745
October.....	719	708	149	151	64	106	.....	.....	3	.....	1,900
November.....	761	675	150	148	56	106	.....	1	.....	.....	1,897
December.....	785	705	163	150	38	103	.....	.....	1	2	1,947
Total.....	4,370	3,963	904	877	312	696	.....	5	11	11	11,149
1914.											
January.....	739	723	173	137	54	126	2	.....	5	.....	1,959
February.....	618	546	140	145	52	101	2	1	3	.....	1,608
March.....	643	587	152	138	57	107	2	3	2	1	1,692
April.....	601	579	134	148	47	111	1	3	.....	.....	1,624
May.....	687	696	140	123	61	109	1	.....	.....	1	1,818
June.....	730	741	143	148	45	114	2	.....	.....	2	1,925
Total.....	4,018	3,872	882	839	316	668	10	7	10	4	10,626
Grand total.....	8,388	7,835	1,786	1,716	628	1,364	10	12	21	15	21,775

Months.	Profession or occupation.											Domicile.			
	Agriculture.		Commerce.		Industry.			Professional in general.	Unknown.	Housework (women).	Minors without profession (both sexes).	Urban.	Rural.	Total.	
	Husbandman proprietors.	Journeyman day laborers and farm laborers.	Proprietor merchants.	Merchants' clerks.	Owners of factories.	Artisans and industrial laborers.	Cigar makers.								
1913.															
July.....	26	302	8	.....	.....	23	18	.....	152	8	419	893	650	1,199	1,849
August.....	22	281	4	4	.....	21	12	2	197	10	315	943	608	1,203	1,811
September.....	24	223	6	1	.....	11	9	6	196	22	335	912	568	1,177	1,745
October.....	48	232	10	5	.....	17	12	4	20	14	459	1,019	622	1,278	1,900
November.....	40	222	7	4	.....	70	15	2	26	20	454	1,037	629	1,268	1,897
December.....	47	218	6	5	.....	82	9	3	20	11	444	1,102	640	1,307	1,947
Total.....	207	1,478	41	19	.....	284	75	17	611	85	2,426	5,906	3,717	7,432	11,149
1914.															
January.....	55	223	9	.....	.....	91	3	4	16	46	465	1,047	645	1,314	1,959
February.....	16	180	12	2	.....	55	13	3	66	13	419	829	603	1,005	1,608
March.....	50	198	7	.....	15	34	12	1	53	38	424	860	567	1,125	1,692
April.....	49	180	9	.....	24	10	13	1	66	51	431	790	609	1,015	1,624
May.....	52	199	6	.....	28	.....	15	.....	78	38	460	942	738	1,080	1,818
June.....	50	198	8	.....	28	5	9	2	75	33	465	1,052	798	1,127	1,925
Total.....	272	1,178	51	2	95	195	65	11	354	219	2,664	5,520	3,960	6,666	10,626
Grand total.	479	2,656	92	21	95	479	140	28	965	304	5,090	11,426	7,677	14,098	21,775

EXHIBIT C.—Vital statistics, 1913-14—Continued.

DEATHS—Continued.

Months.	Causes of death—Classification by groups.														Total.
	I. General diseases.	II. Diseases of the nervous system and of the organs of special sense.	III. Diseases of the circulatory system.	IV. Diseases of the respiratory system.	V. Diseases of the digestive system.	VI. Nonvenereal diseases of the genito-urinary system and annexa.	VII. The puerperal state.	VIII. Diseases of the skin and of the cellular tissue.	IX. Diseases of the bones and of the organs of locomotion.	X. Malformations.	XI. Early infancy.	XII. Old age.	XIII. External causes.	XIV. Ill-defined diseases.	
1913.															
July.....	441	78	84	219	504	83	29	10	1	2	148	107	53	91	1,849
August.....	437	66	90	213	511	109	43	3	1	9	134	75	38	82	1,811
September.....	426	72	72	195	519	85	26	1	2	2	139	91	36	81	1,745
October.....	468	75	86	198	517	124	45	6	6	2	181	92	43	63	1,900
November.....	469	72	90	226	515	97	36	6	3	5	187	75	43	73	1,897
December.....	450	60	95	270	535	112	42	5	5	4	191	73	43	67	1,947
Total.....	2,691	423	517	1,321	3,101	610	221	31	4	24	989	513	256	457	11,149
1914.															
January.....	446	66	90	283	508	89	33	3	1	3	208	108	49	72	1,959
February.....	369	60	100	199	408	83	38	7	3	3	163	93	37	48	1,608
March.....	417	57	87	205	434	89	45	8	.....	8	165	93	52	32	1,692
April.....	376	60	103	232	386	76	36	4	.....	5	177	95	42	32	1,624
May.....	380	71	99	240	482	88	45	5	.....	12	186	103	49	58	1,818
June.....	406	73	111	252	555	91	32	5	.....	11	188	84	40	77	1,925
Total.....	2,394	387	590	1,411	2,773	516	229	32	1	42	1,087	576	269	319	10,626
Grand total.....	5,085	810	1,107	2,732	5,874	1,125	450	63	5	66	2,067	1,089	525	776	21,775

Months.	Causes of death—General diseases.												Total.
	1. Typhoid fever.	2. Typhus fever.	3. Relapsing fever.	4. Malaria.	4a. Includes cachectic fever.	5. Smallpox.	6. Measles.	7. Scarlet fever.	8. Whooping cough.	9. Diphtheria and group.	10. Influenza.	11. Miliary fever.	12. Asiatic cholera.
1913.													
July.....	17	1	4	35	6	.....	.....	.....	2	3	5	.....	.....
August.....	8	1	3	58	4	.....	1	.....	3	11	3	1	.....
September.....	7	.....	6	47	5	.....	.....	.....	.....	2	1	.....	.....
October.....	11	.....	3	45	4	.....	.....	.....	.....	6	3	.....	.....
November.....	10	1	2	52	2	.....	1	.....	2	6	7	.....	.....
December.....	9	3	3	34	16	.....	.....	.....	1	9	12	.....	.....
Total.....	62	6	21	271	37	.....	2	.....	8	37	31	1	.....
1914.													
January.....	13	.....	.....	41	15	.....	.....	.....	2	4	6	1	.....
February.....	7	.....	4	39	1	.....	1	.....	1	1	4	.....	.....
March.....	17	.....	.....	49	2	.....	.....	.....	1	1	7	.....	1
April.....	5	.....	.....	43	2	.....	.....	.....	5	5	5	.....	.....
May.....	14	.....	.....	40	.....	1	.....	.....	10	6	11	.....	.....
June.....	12	.....	.....	34	.....	.....	1	.....	5	3	9	.....	.....
Total.....	68	.....	4	246	20	1	1	1	24	17	42	1	1
Grand total....	130	6	25	517	57	1	3	1	32	54	73	2	1

EXHIBIT C.—*Vital statistics, 1913-14*—Continued.

DEATHS—Continued.

Causes of death—General diseases—Continued.													
Months.	13. Cholera nos- tras.	14. Dysentery.	14a. Includes epi- demic dysentery.	15. Plague.	16. Yellow fever.	17. Leprosy.	18. Erysipelas.	19. Other epi- demic diseases.	20. Purulent in- fection and sep- ticemia.	21. Glanders.	22. Anthrax.	23. Rabies.	24. Tetanus.
1913.													
July.....		10					2		8	1			9
August.....	2	7					2		4				15
September.....		8					2		8				15
October.....		8	1				4		2				11
November.....	1	6	1				2		6				9
December.....		2						1	6				14
Total.....	3	41	2				12	1	34	1			73
1914.													
January.....	5	9						1	7		1		16
February.....	3	2						1	9				10
March.....	3	5					3	1	8	1			8
April.....	2	4						1	6				10
May.....		3					1	1	3				12
June.....		4					3		8				15
Total.....	13	27					7	5	41	1	1		71
Grand total....	16	68	2				19	6	75	2	1		144

Months.	Causes of death—General diseases—Continued.											
	25. Mycosis.	26. Pellagra.	27. Beriberi.	28. Tuberculosis of the lungs.	29. Acute mili-ary tuberculosis.	30. Tuberculous meningitis.	31. Abdominal tuberculosis.	32. Pott's dis-ease.	33. White swell-ing.	34. Tuberculosis of other organs.	35. Disseminated tuberculosis.	36. Rickets.
1913.												
July.....		2		126		2	2			3	4	68
August.....				129	1					4	1	66
September.....		1		128		1	3			3	3	60
October.....				117	1	1	2			5	1	79
November.....		1		137		1	4		1	2		77
December.....		1		111		2	2			12		87
Total.....		5		748	2	7	13		1	29	9	437
1914.												
January.....				130	1	1				5	1	76
February.....	1			108			3				1	67
March.....				107	2		5	1		3	3	81
April.....				132		2	1			3		63
May.....		1		116	1	1	3					70
June.....				142	1		3	1		1		68
Total.....	1	1		735	5	4	15	2		12	5	425
Grand total.....	1	6		1,483	7	11	28	2	1	41	14	862

EXHIBIT C.—*Vital statistics, 1913-14*—Continued.

DEATHS—Continued.

Causes of death—General diseases—Continued.												
Months.	37. Syphilis.	37a. Includes cutaneous syphilis.	38. Gonococcus infection.	39. Cancer and other malignant tumors of the buccal cavity.	40. Cancer and other malignant tumors of the stomach and liver.	41. Cancer and other malignant tumors of the peritoneum, intestines, and rectum.	42. Cancer and other malignant tumors of the female genital organs.	43. Cancer and other malignant tumors of the breast.	44. Cancer and other malignant tumors of the skin.	45. Cancer and other malignant tumors of the organs, or of organs not specified.	46. Other tumors (tumors of the female genital organs excepted).	47. Acute articular rheumatism.
1913.												
July.....	6	.....	1	2	4	2	7	1	.....	1	.....	6
August.....	5	2	.....	1	4	1	5	1	.....	3	.....	3
September.....	4	1	.....	1	2	1	.....	.....	.....	7	1	2
October.....	5	1	.....	1	7	7	11	1	1	5	3	8
November.....	9	1	.....	1	7	1	4	2	1	6	.....	2
December.....	3	3	.....	1	7	4	3	.....	1	1	1	4
Total.....	32	8	1	7	31	16	39	5	3	23	4	25
1914.												
January.....	2	1	.....	4	6	1	8	.....	.....	7	.....	3
February.....	2	.....	2	7	2	1	8	.....	3	4	.....	5
March.....	2	2	1	1	10	2	9	2	.....	1	2	4
April.....	2	1	1	2	10	.....	5	.....	2	2	2	3
May.....	2	.....	.....	2	2	2	9	.....	1	2	1	3
June.....	2	1	.....	1	5	4	5	.....	2	2	.....	2
Total.....	12	5	4	15	35	10	44	3	8	18	5	20
Grand total.....	44	13	5	22	66	26	83	8	11	41	9	45

Months.	Causes of death—General diseases—Continued.											
	48. Chronic rheumatism and gout.	49. Scoury.	50. Diabetes.	51. Exophthalmic goiter.	52. Addison's diseases.	53. Leuchemia.	54. Anemia chlorosis.	55. Other general diseases.	56. Alcoholism (acute or chronic).	57. Chronic lead poisoning.	58. Other chronic occupational poisonings.	59. Other chronic poisonings.
1913.												
July.....	1		2			5	71	18	4			
August.....	2		1			1	63	21				
September.....		1	4			6	75	11	1			
October.....	3		2		1	5	83	19	1			
November.....	4					2	88	7	3			
December.....	1		1			2	87	6	1			
Total.....	11	1	10		1	21	467	82	10			
1914.												
January.....	2			1		4	64	5	2	1		
February.....	1	1	2	1	1	3	60	1				1
March.....	1		1	1	1	1	67					
April.....	7		2				50	1				
May.....	1		1			1	59	1	1			
June.....		3	2				65	2				
Total.....	12	4	8	3	2	9	365	10	3	1		1
Grand total.....	23	5	18	3	3	30	832	92	13	1		1

EXHIBIT C.—Vital statistics, 1913-14—Continued.

DEATHS—Continued.

Causes of death—Diseases of the nervous system and of the organs of special sense.									
Months.	60. Encephalitis.	61. Simple meningitis.	61a. Cerebrospinal fever.	62. Locomotor ataxia.	63. Other diseases of the spinal cord.	64. Cerebral hemorrhage, apoplexy.	65. Softening of the brain.	66. Paralysis without specified cause.	67. General paralysis of the insane.
1913.									
July.....		35		5	3	10	1	7	1
August.....	1	20		3	4	9	2	9	
September.....		30	1	2	1	12	1	3	
October.....	4	21	4	6	3	13	1	2	
November.....	1	24	1	4	5	15	1	5	1
December.....		17		3	2	13	1	7	
Total.....	6	147	6	23	18	72	7	38	2
1914.									
January.....	1	26	1			10	8	3	
February.....	3	22		2		20	1	4	
March.....		20	2			11	1		3
April.....	1	22	1	2	1	12		3	1
May.....	1	21	2	1	1	12	6	9	1
June.....	2	24	3		4	21	2	5	1
Total.....	8	135	9	5	6	86	18	24	6
Grand total.....	14	282	15	28	24	158	25	62	8

Causes of death—Diseases of the nervous system and of the organs of special sense—Continued.									
Months.	68. Other forms of mental alienation.	69. Epilepsy.	70. Convulsions (nonpuerperal) (5 years and over).	71. Convulsions of infants (under 5 years).	72. Chorea.	73. Neuralgia and neuritis.	74. Other diseases of the nervous system.	75. Diseases of the eye and its annexa.	76. Diseases of the ears.
1913.									
July.....	3	3	1	3		1	5		
August.....	3	4		3	1	1	6		
September.....	1	4	1	9			2		
October.....	6	2		11			2		
November.....	2	4		7			2		
December.....	1	4		3		1	2		1
Total.....	16	21	2	41	1	3	19		1
1914.									
January.....	4	4	1	3		1	3		
February.....		2		6					1
March.....	1	5		13			1		
April.....	2	1		11			3		
May.....	2	4		11					
June.....	1	1		7					2
Total.....	10	17	1	51		1	7		3
Grand total.....	26	38	3	92	1	4	26		4

EXHIBIT C.—*Vital statistics, 1913-14*—Continued.

DEATHS—Continued.

Months.	Causes of death—Diseases of the circulatory system.								
	77. Pericarditis.	78. Acute endocarditis.	79. Organic diseases of the heart.	80. Angina pectoris.	81. Diseases of the arteries, atheroma, aneurysm, etc.	82. Embolism and thrombosis.	83. Diseases of the veins (varices, hemorrhoids, phlebitis).	84. Diseases of the lymphatic system (lymphangitis).	85. Hemorrhage (other diseases of circulatory system).
1913.									
July.....	2	14	45	6	11	2	.....	2	2
August.....	1	18	38	7	16	.....	.....	1	9
September.....	6	16	35	3	7	.....	.....	1	4
October.....	5	9	50	3	8	2	.....	.....	9
November.....	3	22	45	6	11	.....	.....	.....	3
December.....	1	20	42	7	12	2	2	2	7
Total.....	18	99	255	32	65	6	2	6	34
1914.									
January.....	3	16	43	4	20	1	1	.....	2
February.....	1	16	50	4	24	.....	.....	2	3
March.....	.....	14	55	6	10	.....	.....	1	1
April.....	2	15	62	2	16	1	.....	1	4
May.....	3	14	61	5	13	.....	.....	1	2
June.....	1	25	57	5	21	.....	1	.....	1
Total.....	10	100	328	26	104	2	2	5	13
Grand total.....	28	199	583	58	169	8	4	11	47

Months.	Causes of death—Diseases of the respiratory system.												
	86. Diseases of the nasal fossa.	87. Diseases of the larynx.	88. Diseases of the thyroid body.	89. Acute bronchitis.	90. Chronic bronchitis.	91. Broncho-pneumonia.	92. Pneumonia.	93. Pleurisy.	94. Pulmonary congestion, pulmonary apoplexy.	95. Gangrene of the lung.	96. Asthma.	97. Pulmonary emphysema.	98. Other diseases of the respiratory system, tuberculosis excepted.
1913.													
July.....	1			69	35	49	39	4	12		5	2	3
August.....		3		57	34	34	40	4	13	3	12	3	10
September.....		3		56	37	37	28	5	5		5	4	15
October.....		1		65	16	48	23	4	13	1	11	4	12
November.....		4		83	25	55	29	5	5	1	6	2	11
December.....	1	4		93	27	69	40	2	15		4	4	11
Total.....	2	15		423	174	292	199	24	63	5	43	19	62
1914.													
January.....	1	1	1	83	33	70	40	8	15	5	13	4	9
February.....		2	1	78	21	58	27	5	1		5	1	
March.....		3	4	85	16	52	21	3	5	1	9	3	3
April.....				96	7	50	29	1	2		11	4	32
May.....		7		108	11	65	25	1	3		5		15
June.....		2		121	4	65	30	2	1		12		15
Total.....	1	15	6	571	92	360	172	20	27	6	55	12	74
Grand total.....	3	30	6	994	266	652	371	44	90	11	98	31	136

EXHIBIT C.—Vital statistics, 1913-14—Continued.

DEATHS—Continued.

Months.	Causes of death—Diseases of the digestive system.										
	99. Diseases of the mouth and annexa.	99a. Parotiditis.	100. Diseases of the pharynx.	101. Diseases of the esophagus.	102. Ulcer of the stomach.	103. Other diseases of the stomach (except cancer).	104. Diarrhea and enteritis (under 2 years).	105. Diarrhea and enteritis (2 years and over).	105a. Due to alcoholism.	106. Ankylostomiasis.	107. Intestinal parasites.
1913.											
July.....	4		2	1	4	9	189	176	1	22	25
August.....	1	1			4	9	213	170		26	15
September.....	2		2		3	10	206	150		22	35
October.....	1		1		1	15	187	195	2	22	28
November.....	5		2		7	15	215	151	9	20	27
December.....			1		1	6	244	154	1	24	25
Total.....	13	1	8	1	20	64	1,254	996	13	136	155
1914.											
January.....	3		1			11	249	142		27	14
February.....		2	5	1	2	12	142	159	2	32	14
March.....	1	1				3	190	132	12	27	15
April.....	1	1	2		1	3	206	91	2	22	17
May.....	1		1	1	2		256	135		18	11
June.....	1		2		6	4	303	149		22	23
Total.....	7	4	11	1	11	33	1,346	808	16	148	94
Grand total.....	20	5	19	2	31	97	2,600	1,804	29	284	249

Months.	Causes of deaths—Diseases of the digestive system—Continued.											
	108. Appendicitis and typhilitis.	109. Hernia, intestinal obstruction.	110. Other diseases of the intestines.	111. Acute yellow atrophy of the liver.	112. Hydatid tumor of the liver.	113. Cirrhosis of the liver.	113a. Due to alcoholism.	114. Biliary calculi.	115. Other diseases of the liver.	116. Diseases of the spleen.	117. Simple peritonitis (non-puerperal).	118. Other diseases of the digestive system (cancer and tuberculosis excepted).
1913.												
July.....	2	10	15	.....	.....	15	.....	.....	6	.....	6	17
August.....	2	6	8	5	.....	21	.....	1	11	.....	3	15
September.....	3	10	12	1	.....	23	1	.....	6	1	5	27
October.....	2	3	11	3	.....	18	.....	.....	7	2	2	17
November.....	5	4	14	1	.....	18	.....	.....	9	1	3	9
December.....	4	6	8	4	1	26	1	.....	10	1	6	12
Total.....	18	39	68	14	1	121	2	1	49	5	25	97
1914.												
January.....	1	2	10	2	1	15	.....	.....	7	1	5	17
February.....	6	5	.....	1	.....	20	.....	.....	.....	.....	5	.....
March.....	4	4	2	1	.....	28	1	.....	5	1	7	.....
April.....	2	3	7	.....	.....	23	.....	1	2	.....	2	.....
May.....	2	14	9	.....	.....	26	1	1	.....	3	2	.....
June.....	2	5	9	.....	.....	13	7	.....	3	1	4	1
Total.....	17	33	37	4	1	125	9	2	17	6	25	18
Grand total.....	35	72	105	18	2	246	11	3	66	11	50	115

EXHIBIT C.—*Vital statistics, 1913-14—Continued.*

DEATHS—Continued.

Months.	Causes of death.											
	Nonvenereal diseases of the genito-urinary organs and annexa.											
	119. Acute nephritis.	120. Bright's disease.	121. Chyluria.	122. Other diseases of the kidneys and annexa.	123. Calculi of the urinary passages.	124. Diseases of the bladder.	125. Diseases of the urethra, urinary abscess.	126. Diseases of the prostate.	127. Nonvenereal diseases of the male genital organs.	128. Uterine hemorrhage (nonpuerperal).	129. Uterine tumor (non-cancerous).	130. Other diseases of the uterus.
1913.												
July.....	44	23	.....	4	.....	1	1	.....	1	.....	.....	4
August.....	64	24	.....	6	.....	.....	1	1	.....	1	1	7
September.....	56	17	.....	1	1	1	2	.....	2	.....	.....	3
October.....	79	23	.....	5	.....	3	1	2	1	1	.....	6
November.....	55	27	.....	4	.....	.....	.....	.....	1	1	3	3
December.....	73	17	.....	2	3	2	2	1	.....	2	2	5
Total.....	371	131	.....	22	4	7	7	3	5	6	6	28
1914.												
January.....	56	19	.....	2	1	1	.....	1	.....	2	1	4
February.....	32	35	1	5	5	1	.....	1	.....	2	.....	1
March.....	28	48	.....	.....	.....	1	.....	.....	.....	5	.....	5
April.....	12	46	.....	1	1	1	.....	2	1	6	.....	4
May.....	26	44	.....	2	1	4	.....	.....	.....	5	.....	4
June.....	26	59	.....	.....	.....	1	.....	1	.....	1	.....	2
Total.....	180	251	1	10	8	9	.....	5	1	21	1	20
Grantotal.....	551	382	1	32	12	16	7	8	6	27	7	48

Months.	Causes of death.										
	Nonvenereal diseases of the genito-urinary organs and annexa.			The puerperal estate.							
	131. Cysts and other tumors of the ovary.	132. Salpingitis and other diseases of the female genital organs.	133. Nonpuerperal diseases of the breast (cancer excepted).	134. Accidents of pregnancy.	135. Puerperal hemorrhage.	136. Other accidents of labor.	137. Puerperal septicemia.	138. Puerperal albuminuria and convulsions.	139. Puerperal phlegmasia, alba dolens, embolus, sudden death.	140. Following childbirth (not otherwise defined).	141. Puerperal diseases of the breast.
1913.											
July.....	1	4		1	6	5	5	4	2	5	1
August.....		5		2	5	10	16	2	1	7	
September.....		1		3	3	7	8	1		4	
October.....	1	2		4	6	5	17	6		5	2
November.....		2	1	2	5	5	10	5	2	5	2
December.....	1	2		2	8	6	11	5	2	7	1
Total.....	3	16	1	14	33	38	67	23	7	33	6
1914.											
January.....		2			4	6	8	2		12	1
February.....				2		12	14	6	1	2	1
March.....		2		3	4	5	16	12	2	3	
April.....	1	1		4	6	5	12	4	1	4	
May.....	1	1		3	3	13	19	4	1	2	
June.....		1		2	1	19	5			5	
Total.....	2	7		12	19	42	88	33	5	28	2
Grand total.....	5	23	1	26	52	80	155	56	12	61	8

EXHIBIT C.—Vital statistics, 1913-14—Continued.

DEATHS—Continued.

Months.	Causes of death.												
	Diseases of the skin and cellular tissue.				Diseases of the bones and organs of locomotion.				Con- geni- tal mal- for- ma- tions.	Diseases of early infancy.			
	142. Gangrene.	143. Furuncle.	144. Acute abscess.	145. Other diseases of the skin and annexa.	146. Diseases of the bones (tuberculosis excepted).	147. Diseases of the joints (tuberculosis and rheumatism excepted).	148. Amputations.	149. Other diseases of the organs of locomotion.		150. Congenital malforma- tions (stillbirths not in- cluded).	151. Congenital debility, icterus, and sclerema.	152. Other causes peculiar to early infancy.	152a. Infantile tetanus.	153. Lack of care.
1913.													
July.....	4	1	3	2					2	56	37	49	6
August.....	1			2				1	9	54	27	45	8
September.....	1								2	65	17	48	9
October.....	3		2	1					2	88	30	52	11
November.....	4	1		1	3				5	91	35	42	19
December.....	2		1	2					4	85	32	54	20
Total.....	15	2	6	8	3			1	24	439	178	290	73
1914.													
January.....	2			1	1				3	96	40	53	19
February.....	4		2	1					3	94	7	44	18
March.....	5		2	1					8	89	13	55	8
April.....		1		3					5	95	17	49	16
May.....	2		2	1					12	109	9	55	13
June.....	2			2					11	88	16	66	18
Total.....	15	2	6	9	1				42	571	102	322	92
Grand total....	30	4	12	17	4			1	66	1,010	280	612	165

EXHIBIT C.—Vital statistics, 1913-14—Continued.

DEATHS—Continued.

		Causes of death.												
Months.	Old age.	External causes.												
		154. Senility.	155. Suicide by poison.	156. Suicide by asphyxia.	157. Suicide by hanging or strangulation.	158. Suicide by drowning.	159. Suicide by firearms.	160. Suicide by cutting or piercing instruments.	161. Suicide by jumping from high places.	162. Suicide by crushing.	163. Other suicides.	164. Poisoning by food.	165. Other acute poisonings.	166. Conflagrations.
1913.														
July.....	107	4		6	4	4	2						1	2
August.....	75	4	1	3	1	4					1		1	
September.....	91			7	2							1		2
October.....	92	1	2	3	4	2							3	
November.....	75			8	2	1							5	3
December.....	73	2	1	7	2								1	2
Total.....	513	11	4	34	15	11	2				1	1	13	9
1914.														
January.....	108	3	1	5	1	2	3		1				1	
February.....	93	1		4	1	3							2	
March.....	93	3		11		4	2						2	
April.....	95	5	3	2	3	4		1	1				1	1
May.....	103	1	1	2	2	1							3	1
June.....	84			3		1					1		3	
Total.....	576	13	5	27	7	15	5	1	2	1			12	2
Grand total....	1,089	24	9	61	22	26	7	1	2	2	1		25	11

EXHIBIT C.—Vital statistics, 1913-14—Continued.

DEATHS—Continued.

Months.	Causes of death.									
	External causes.									
	167. Burns (conflagrations excepted).	168. Absorption of deleterious gases (conflagration excepted).	169. Accidental drowning.	170. Traumatism by fire-arms.	171. Traumatism by cutting and piercing instruments.	172. Traumatism by fall.	173. Traumatism in mines and quarries.	174. Traumatism by machines.	175. Traumatism by other crushing (vehicles, etc.).	176. Injuries by animals.
1913.										
July.....	2	1	5	3	2	2	1	3	6	.....
August.....	3	1	3	5	2	3	1	1	1	.....
September.....	2	4	5	5	4	4	1	1	3	.....
October.....	4	2	2	2	1	5	1	4	1	.....
November.....	7	1	4	1	1	1	1	1	5	.....
December.....	4	3	3	3	2	2	1	6	4	.....
Total.....	22	2	21	19	8	17	1	2	16	24
1914.										
January.....	3	4	4	3	3	6	1	3	3	.....
February.....	6	5	6	6	1	.....	.....	1	4	.....
March.....	6	6	8	.....	3	.....	.....	.....	4	.....
April.....	6	6	2	.....	1	.....	.....	.....	5	.....
May.....	5	1	7	2	2	.....	.....	1	7	.....
June.....	8	6	4	4	1	1	.....	1	3	.....
Total.....	34	5	34	31	7	13	.....	6	26	.....
Grand total.....	56	7	55	50	15	30	1	2	22	50

Months.	Causes of death.									
	External causes.							Ill-defined diseases.		
	179. Effects of heat.	180. Lightning.	181. Electricity (lightning excepted).	182. Homicide by fire-arms.	183. Homicide by cutting or piercing instruments.	184. Homicide by other means.	185. Fractures (cause not specified).	186. Other external violence.	187. Ill-defined organic diseases.	188. Sudden death.
1913.										
July.....	1	.....	2	.....	1	1	.....	1	7	84
August.....	.....	.....	.....	1	.....	.....	.....	1	10	72
September.....	1	.....	.....	1	.....	.....	.....	.....	5	72
October.....	1	2	1	.....	.....	1	.....	1	5	54
November.....	.....	.....	.....	1	1	.....	1	1	14	58
December.....	.....	.....	1	1	1	.....	.....	.....	4	61
Total.....	3	2	4	3	3	2	1	4	47	401
1914.										
January.....	.....	.....	.....	.....	1	.....	2	.....	7	62
February.....	.....	.....	.....	.....	.....	.....	2	1	8	38
March.....	.....	.....	.....	.....	.....	.....	1	2	2	30
April.....	.....	.....	.....	.....	.....	.....	1	.....	4	28
May.....	.....	1	3	.....	.....	.....	1	.....	8	59
June.....	.....	.....	.....	3	.....	.....	2	3	14	62
Total.....	.....	1	3	3	1	.....	9	6	43	270
Grand total.....	3	3	7	6	4	2	10	10	90	671

21,775

EXHIBIT C.—*Vital statistics, 1913-14*—Continued.

COMPARISON BY MONTH OF DEATH.

Months.	1906	1907	1908	1909	1910	1911	1912	1913	1914
1913.									
July.....	2,378	2,253	1,918	1,910	2,363	2,709	2,271	1,849	.....
August.....	2,234	2,192	1,841	1,808	2,224	2,477	2,186	1,811	.....
September.....	2,190	1,987	1,780	1,748	2,179	2,193	2,141	1,745	.....
October.....	2,462	2,002	1,837	1,922	2,216	2,243	2,328	1,900	.....
November.....	2,528	2,112	1,878	1,943	2,240	2,215	2,407	1,897	.....
December.....	2,339	2,139	1,958	2,106	2,139	2,494	2,543	1,947	.....
Total.....	14,131	12,685	11,212	11,437	13,361	14,331	13,876	11,149	.....
1914.									
January.....	2,491	2,279	2,054	2,037	2,198	2,151	2,573	2,487	1,959
February.....	1,935	1,989	1,852	1,665	2,024	1,892	2,246	2,019	1,608
March.....	2,108	2,185	1,859	1,805	2,181	2,237	2,117	1,986	1,692
April.....	1,888	2,124	1,702	1,799	2,324	2,021	2,010	1,866	1,624
May.....	2,201	2,162	1,711	1,817	2,362	2,288	2,109	1,909	1,818
June.....	2,273	2,262	1,678	1,804	2,225	2,629	2,221	1,891	1,925
Total.....	12,806	13,001	10,856	10,837	13,314	13,218	13,276	12,158	10,626
Grand total.....	23,955	27,132	23,541	22,049	24,751	26,579	27,607	26,034	21,775

STILLBIRTHS.

(Not included in the grand total of births or deaths.)

	Race.		Sex.		Social condition.		Total.
	White.	Colored.	Male.	Female.	Legiti- mates.	Illegiti- mates.	
1913.							
July.....	214	67	147	134	171	110	281
August.....	224	86	184	126	177	133	310
September.....	194	72	168	98	154	112	266
October.....	194	64	143	115	153	105	258
November.....	201	80	157	124	178	103	281
December.....	210	89	173	126	175	124	299
Total.....	1,237	458	972	723	1,008	687	1,695
1914.							
January.....	194	99	180	113	174	119	293
February.....	179	93	164	108	166	106	272
March.....	212	95	170	137	198	109	307
April.....	238	95	183	150	210	123	333
May.....	234	91	194	131	192	133	325
June.....	229	79	167	141	183	125	308
Total.....	1,286	552	1,058	780	1 123	715	1,838
Grand total.....	2,523	1,010	2,030	1,503	2,131	1,402	3,533

EXHIBIT D.—*Statistical note of mortality occurring during the fiscal years 1912-13, 1913-14, in the infantile population less than 5 years.*

	Less than 1 year.		From 1 to 2 years.		From 2 to 5 years.		Total.	
	1912-13	1913-14	1912-13	1913-14	1912-13	1913-14	1912-13	1913-14
July.....	545	439	288	191	233	202	1,066	832
August.....	513	412	236	241	234	178	1,003	831
September.....	493	392	277	206	226	182	996	780
October.....	588	451	290	179	267	243	1,145	873
November.....	621	457	295	222	234	233	1,150	912
December.....	636	503	310	234	322	214	1,268	951
January.....	612	522	276	214	265	196	1,153	932
February.....	499	437	206	122	198	142	903	701
March.....	470	487	181	135	186	146	837	768
April.....	484	474	127	147	166	103	777	724
May.....	529	568	160	167	166	124	855	859
June.....	469	571	177	237	176	162	822	970
Total.....	6,459	5,713	2,843	2,295	2,673	2,125	11,975	10,133
Per 100 on mortality..	26.2	24.8	10.5	10.9	9.7	10.2	46.5	45.9

N. B.—The general mortality in 1912-13 was 22.35 and in 1913-14 it was 18.6.

EXHIBIT E.—*Infantile mortality less than 1 year compared with births in the fiscal years 1912-13, 1913-14.*

	1912-13		1913-14	
	Births.	Deaths.	Births.	Deaths.
July.....	3,951	545	3,832	439
August.....	3,440	513	3,729	412
September.....	3,068	493	3,659	392
October.....	3,161	588	3,578	451
November.....	2,941	621	3,514	457
December.....	3,510	636	3,751	503
January.....	3,050	612	3,762	522
February.....	3,128	499	3,558	437
March.....	3,408	470	3,879	487
April.....	3,572	484	3,812	474
May.....	3,802	529	4,170	568
June.....	3,971	469	4,365	571
Total.....	41,002	¹ 6,459	45,609	² 5,713

¹ 157 per 1,000 births.

² 125 per 1,000 births.

One thousand four hundred and fifty-nine lives less than 1 year have been saved.

EXHIBIT F.—*Statement of the mortality in children less than 5 years in the fiscal years, 1913-14, compared with the years 1912-13 in proportion to the corrected population of children less than 5 years.*

	Children less than 5 years.			Children less than 5 years.	
	1912-13	1913-14		1912-13	1913-14
July.....	1,066	832	February.....	903	701
August.....	1,003	831	March.....	837	768
September.....	996	780	April.....	777	724
October.....	1,145	873	May.....	855	859
November.....	1,150	912	June.....	822	970
December.....	1,268	951			
January.....	1,153	932	Total.....	11,975	10,133

Per thousand on the corrected population of children less than 5 years, 62.70 per cent. Gain, 1912-13, 52.26 per cent; 1913-14, 10.44 per cent

[illegible]

SUMMARY.

	1913	1914
Under 1 year.....		
Percentage of mortality (per cent).....	3,063	3,059
Percentage per thousand of population.....	25.1	28.7
Under 2 years.....	2,62	2,6
Percentage over mortality (per cent).....	4,190	4,081
Percentage per thousand of population.....	34.4	38.4
	3.5	3.4

EXHIBIT H.—*Annual report of the division of veterinary inspection of the sanitation service of Porto Rico, fiscal year 1913-14.*

Number of stables inspected, 1,245.

Number of horses and mules inspected in stables and streets, 13,781.

Number of mallein tests applied, 73.

Number of positive reactions, 43.

Number of negative reactions, 10.

Number of suspicious reactions, 20.

Number of samples of blood serum from horses suspicious of glanders sent to the biological laboratory at San Juan and to the laboratory of the Bureau of Animal Industry at Washington, 136.

Number of horses and mules with glanders destroyed after the disease was diagnosed by the mallein and complement fixation tests and by clinical examinations, 133.

Number of animals imported, inspected, 398.

Number of swine vaccinated against hog cholera, 342.

Number of hog-cholera investigations, 5.

Number of investigations on fowl diphtheria, 1.

Number of investigations on dog distemper (nervous form), 3.

Number of investigations on cattle hemorrhagic septicemia, 1.

Number of cases of mycotic lymphangitis (lamparones) quarantined, 15.

Number of horses and mules quarantined on account of strangles and influenza, 52.

Number of horses examined for soundness to be bought by the insular police, 10.

Number of insular police horses treated, 50.

Number of sanitation-service mules, oxen, and horses treated, 154.

Number of sanitation-service bulls castrated, 7.

Number of yokes of bulls examined for soundness to be bought by the sanitation service, 4.

Number of head of cattle vaccinated against blackleg, 705.

Veterinary lessons were prepared and translated into Spanish by this division.

The veterinary inspectors do ante mortem and post mortem work at slaughterhouse when requested by the director of sanitation.

EXHIBIT I.—Deaths from transmissible diseases in Porto Rico, 1912-13.

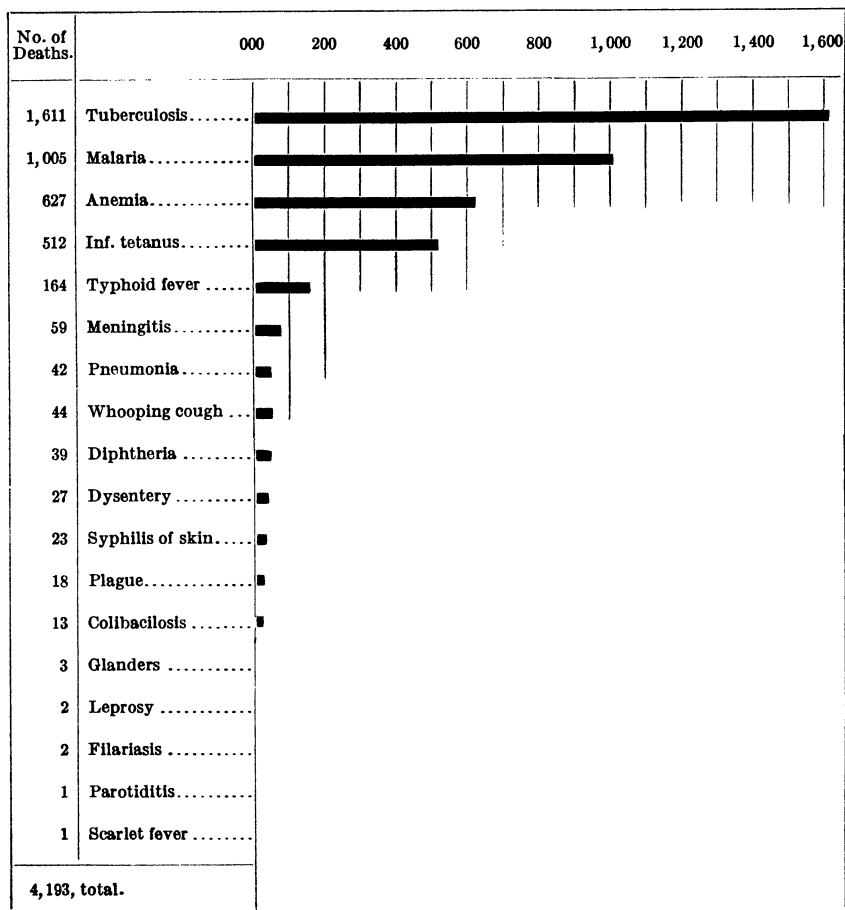


EXHIBIT J.—*Death rate from tuberculosis in Porto Rico for 1912-13 arranged in order of the greatest rate.*

[Rate is based on the total population of the municipalities.]


























Municipality.	Rate per 10,000.	10	20	30	40
1. San Juan.....	47				
2. Aguadilla.....	35				
3. Yauco.....	28				
4. Ponce.....	25				
5. Vega Baja.....	25				
6. Guayama.....	23				
7. Manatí.....	22				
8. Rincón.....	21				
9. Bayamón.....	20				
10. Mayagüez.....	19				
11. Isabela.....	17				
12. Peñuelas.....	17				
13. Juana Díaz.....	16				
14. Salinas.....	16				
15. Santa Isabel.....	16				
16. Juncos.....	15				
17. San Germán.....	15				
18. Caguas.....	14				
19. Dorado.....	14				
20. Naguabo.....	14				
21. Cayey.....	13				
22. Jayuya.....	13				
23. Sabana Grande.....	13				
24. Toa-Baja.....	13				
25. Barranquitas.....	12				

EXHIBIT K.—*Death rate from tuberculosis in towns of Porto Rico, 1912-13, arranged in order of greatest rate.*

[Rate is based on the urban population of the municipalities, with the assumption that 90 per cent of the deaths occur in the towns. Towns with a population of less than 2,500 are classed as rural.]

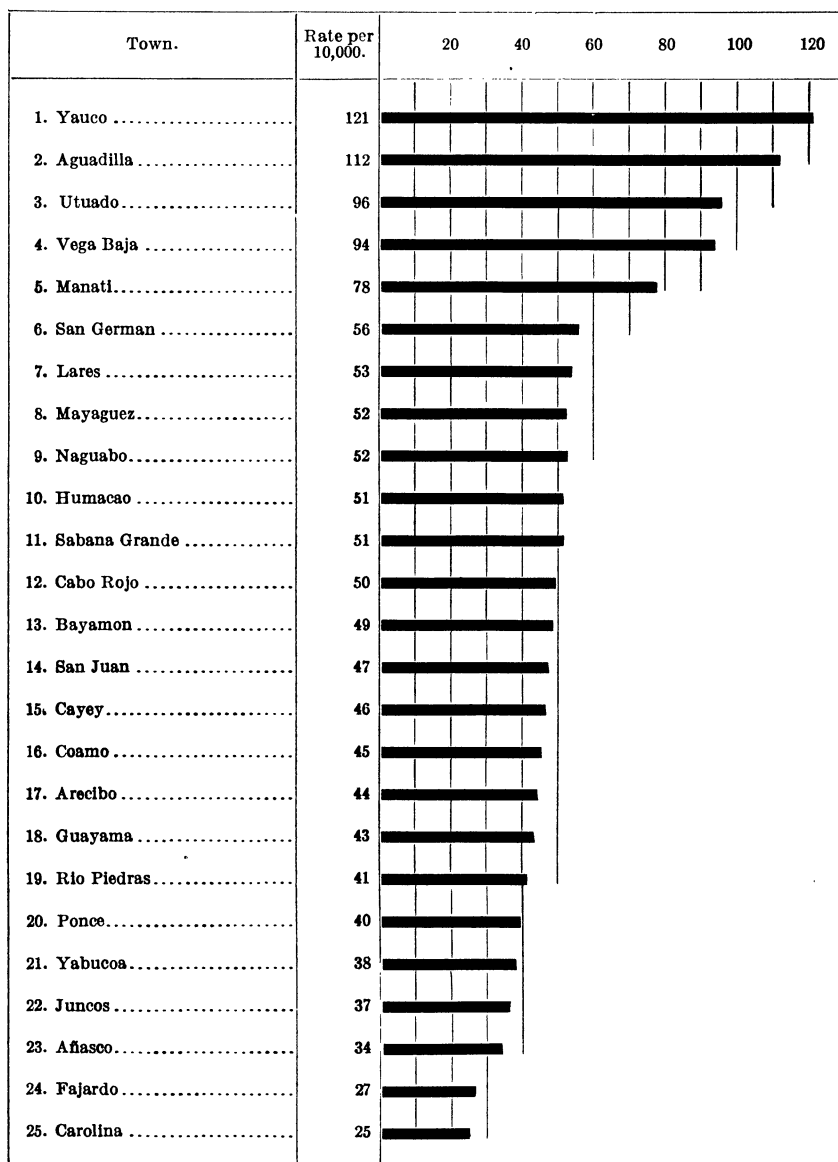


EXHIBIT L.—*Report of patients treated at the anemia station, Barrio Cacaos, of Barros, Feb. 2 to Aug. 1, 1914.*

Ciales.....	1, 639	Age:	
Barros.....	1, 578	9 years down.....	696
Morovis.....	4	10 years up.....	2, 531
Utuado.....	3	Sex:	
Jayuya.....	2	Male.....	1, 487
Juana Diaz.....	1	Female.....	1, 740
Total.....	3, 227	Parasites:	
Color:		Uncinaria.....	2, 346
White.....	2, 599	Ascaris.....	2, 801
Colored.....	628	Uncinaria and ascaris.....	2, 242

Special cases (included in the 3,227 treated.)

Pregnant.....	34	Elephantiasis (leg).....	1
Tapeworm.....	4	Dropsy.....	22
Balantidium coli.....	4	Nephritis.....	6
Anguillula.....	7	Granular conjunctivitis.....	7
Tuberculosis.....	1	Traumatic sciatica.....	1
Bronchial asthma.....	18	Total.....	264
Coriza and gripe.....	69		
Nasal catarrh.....	3	Claviculo-scapular dislocation.....	1
Cancer (maxillary region).....	1	Shoulder-joint dislocation.....	1
Syphilis, secondary.....	1	Radio-ulnar fracture.....	1
Mastitis (mammary glands, abscess).....	1	Ulnar fracture.....	1
Forunculosis.....	2	Wounds (sutured).....	7
Sprue.....	1	Wounds amputated.....	2
Vitiligo.....	1	Sebaceous cysts, operated.....	2
Different skin eruptions.....	77	Grand total.....	281
Cholera infantum.....	1		
Arteriosclerosis.....	2		

NUMBER OF SICK TREATED IN THIS CLINIC.

With reference to the special cases treated in this dispensary, 77 cases may be noted as suffering from various skin diseases.

It must not be understood that 77 distinct classes of skin diseases were treated, but only some 8 or 10, each one of which were found in every 8 or 10 sick people, which in the aggregate would make up the 77 cases of skin diseases, as follows:

- 11 ulcers in the tibial and fibular region.
- 34 children with eruptions on the head and face.
- 30 adults with herpetiform eruptions.
- 1 pellagra (suspected, not confirmed).
- 1 alopecia areata.

BARROS, P. R., BARRIO DE CACAOS,
July 28, 1914.

Dr. W. F. LIPPITT,
Director of Sanitation, San Juan, P. R.

MY DEAR DOCTOR: I take special pleasure in indicating the impression made upon me with respect to the result obtained by the anemia station functioning in this barrio for some time past, which station was organized and sustained by the department you so ably direct.

For 35 years I have lived in this barrio, and for more years than that have noticed the ravages made by anemia from uncinariasis upon the working people. Although I am lacking in the knowledge of medicine, I knew very well that these people were not cured of their disease because they were not properly treated. In fact it seems to me that it has been only a few years ago that the disease itself and the means of curing it were discovered.

I desire now to affirm the fact that this station has obtained an extraordinary success in the treatment and cure of those sick from uncinariasis.

Before the establishment of this station there were a great number of families who perished in the most miserable way, because the adult members, those who might have worked or who may have been able to sustain their homes, were not able to, because

the disease did not permit them. From the beginning of the installation of the station, however, these sick people, even after a treatment of two weeks, were seen to be happy and with their spirits rejuvenated in the hopes of a quick cure of their ills. After 8 to 10 weeks later they returned to their work, accomplished their daily labor excellently, and thus earned a wage which permitted them to fulfill the necessities of their existence. In a word, my dear doctor, there are many of these people whom yesterday could be seen dragging themselves along as pale specters, emaciated, incapacitated to exert themselves in the least, and these same individuals after treatment are to be seen to-day transformed into useful and happy citizens.

This anemia station has saved hundreds of persons from certain death, and has given back happiness and life to innumerable homes of these good country people.

I take the greatest pleasure in communicating these facts to you; and I am, with the greatest respect,

(Signed)

MANUEL ORTIZ.

[illegible]

[illegible]

[illegible]

TABLE M.—Showing the total number and kinds of analyses made in the biological laboratory during the fiscal year ending June 30, 1914.—Continued.

	1914												Total.
	January.			February.			March.			April.			Nonclassified.
	Positive.	Negative.	Trace.	Positive.	Negative.	Trace.	Positive.	Negative.	Trace.	Positive.	Negative.	Trace.	
Pus—Continued.													
Gonococcus.....													
Staphylococcus.....													
Bacteriological.....													
Viscera, tissues, and neformations:													
Brain (horses), rabies.....	2	2					1	1					
Brain (horses), rabies.....													
Brain (cattle), rabies.....													
Hog's liver and spleen—Hog cholera.....													
Neformations:													
Epithelioma.....	1	1											
Leproma.....	2	3	5										
Uterine tissues.....													
Ulcers:													
Treponema pallidum (microscopic).....													
Treponema pallidum (ultramicroscopic).....													
Bacteriological examination.....													
Inoculation.....													
Autopsy.....													
Feces:													
Intestinal parasites.....	36	16	52	57	14	71	103	18	121	28	13	41	
Uncinaria.....	8		4	4		4	4			3		1	
Bilharzia.....	1												
Ascariides.....			4			2					1		
Taenia.....	1												
Anguillulas.....													
Tricocephalus.....	11		14			58				13	16	21	
Oxuris.....													
Trichinomas.....	1			1									
Uncinaria and bilharzia.....	1												
Uncinaria and ascariides.....				1						1			
Uncinaria and anguillulas.....										2			
Uncinaria and tricocephalus.....	5			19		23				5		10	
Uncinaria, bilharzia, and tricocephalus.....													
Uncinaria, ascariides, and tricocephalus.....	1			3		3				1			

[illegible]

RECAPITULATION.

Positive.....	1,918
Negative.....	2,814
Doubtful.....	51
Not classified.....	1,170
Grand total.....	5,953
Samples returned.....	128

TABLE M.—Showing the total number and kinds of analyses made in the biological laboratory during the fiscal year ending June 30, 1914—Continued.

	November.			December.			January.			February.			March.			April.			May.			June.			Total.
	Positive.	Negative.	Total.	Positive.	Negative.	Total.	Positive.	Negative.	Total.	Positive.	Negative.	Total.	Positive.	Negative.	Total.	Positive.	Negative.	Total.	Positive.	Negative.	Total.	Positive.	Negative.	Total.	
San Juan:																									
Rats.....		1,888			2,294			2,282			1,407			1,758			1,879			1,869			1,607		14,980
Mice.....		746			960			1,033			979			998			838			673			544		6,761
Mongoose.....		12			5			17			7			10			3			1			2		57
Arecibo:																									
Rats.....		188			209			328			411			347			325			298			274		2,380
Mice.....		149			148			137			83			84			97			116			224		1,038
Mongoose.....																									
Mataguez:																									
Rats.....		530			453			306			293			682			646			592			325		3,827
Mice.....		3			2			8			18			70			70			68			53		290
Mongoose.....					39						4			1					1						8
Aguadilla—Rats.....		10						12			13			41					13						128
Caguas:																									
Rats.....					28			5			2														35
Mice.....					3																				3
Rio Piedras:																									
Rats.....														8			55			29			13		105
Mice.....																									5
Mongoose.....																									5
Vapoe Brazos—Rats.....																									96
Mr. Harvey's farm—Rats.....		1																							36
Total.....		3,522			4,134			4,128			3,218			3,997			4,004			3,699			3,054		29,756

Total of examinations: Rats, 21,587; mice, 8,097; mongoose, 72; grand total, 29,756.

Comparative table of the morbidity and mortality registered by transmissible diseases during the fiscal years 1912-13 and 1913-14.

	Morbidity.		Difference.		Mortality.	
	1912-13	1913-14	Mor- bidity.	Mor- tality.	1912-13	1913-14
Typhoid fever.....	851	370	— 481	— 34	164	130
Smallpox.....	4	1	— 3	+ 1	.....	1
Varicela.....	174	738	+ 564	.....	.....	.....
Scarlet fever.....	.....	8	+ 8	.....	1	1
Diphtheria.....	92	164	+ 72	+ 15	39	54
Plague.....	32	.....	— 32	— 18	18	.....
Dysentery.....	34	1	— 33	— 25	27	2
Meningitis.....	4	3	— 1	— 40	59	14
Whooping cough.....	59	148	+ 89	— 12	44	32
Parotiditis (epidemic).....	1,313	129	— 1,184	+ 4	1	5
Malaria.....	1,434	606	— 828	— 488	1,005	517
Tuberculosis.....	1,352	1,116	— 236	— 24	1,611	1,587
Glanders.....	4	.....	— 4	— 1	3	2
Leprosy.....	.....	13	+ 11	.....	2	2
Syphilis of the skin.....	53	54	+ 1	— 13	23	10
Filariasis.....	16	21	+ 5	— 1	2	1
Infantile tetanus.....	53	27	— 26	+100	512	612
Colibacillosis.....	6	2	— 4	— 12	13	1
Pneumonia.....	2	1	— 1	— 42	42	.....

Garbage collected in Porto Rico during the year 1913-14.

Municipality.	Cubic meters.	Municipality.	Cubic meters.
Adjuntas.....	1,008.68	Las Piedras.....	6,546.00
Aguada.....	2,290.50	Lajas.....	727.00
Aguadilla.....	4,564.00	Lares.....	1,192.00
Agua Buenas.....	1,871.00	Las Marias.....	1,080.00
Aibonito.....	2,442.00	Loiza.....	2,697.00
Añasco.....	2,109.24	Manati.....	2,002.75
Arecibo.....	10,862.00	Maricao.....	784.50
Arroyo.....	1,109.00	Maunabo.....	2,115.00
Barceloneta.....	1,058.00	Mayaguez.....	16,425.00
Barranquitas.....	1,127.00	Moca.....	1,064.00
Barros.....	2,712.20	Morovis.....	1,199.00
Bayamon.....	10,709.00	Naguabo.....	5,553.00
Cabo Rojo.....	5,208.00	Naranjito.....	4,101.50
Caguas.....	10,521.75	Patillas.....	2,238.50
Camuy.....	1,115.00	Peñuelas.....	3,206.00
Carolina.....	2,870.00	Ponce.....	71,696.00
Cataño.....	2,910.50	Quebradillas.....	2,583.00
Cayey.....	5,824.00	Ricon.....	960.00
Ciales.....	2,244.98	Rio Grande.....	2,836.25
Cidra.....	1,855.00	Rio Piedras.....	5,489.00
Coamo.....	2,695.50	Sabana Grande.....	2,831.26
Comerio.....	2,597.50	Salinas.....	1,017.38
Corozal.....	644.50	San German.....	5,078.00
Culebra.....	2,543.31	San Juan.....	44,009.95
Dorado.....	1,115.00	San Lorenzo.....	1,298.75
Fajardo.....	7,212.00	San Sebastian.....	2,809.60
Guainabo.....	1,742.75	Santa Isabel.....	1,298.00
Guanica.....	3,010.00	Toa Alta.....	1,474.50
Guayama.....	5,758.00	Toa Baja.....	2,490.50
Guayanilla.....	1,217.80	Trujillo Alto.....	944.50
Gurabo.....	2,591.50	Utua.....	3,359.28
Hatillo.....	610.00	Vega Alta.....	3,318.00
Hormigueros.....	349.00	Vega Baja.....	3,224.00
Humacao.....	10,226.20	Vieques.....	2,260.00
Isabela.....	2,059.00	Yabucoa.....	2,580.00
Jayuya.....	1,110.75	Yauco.....	8,098.00
Juana Diaz.....	3,285.00		
Juncos.....	3,356.20		
		Total.....	347,127.11

Information as to water supplies of Porto Rico, July, 1914.

Town.	Population.	Date of completion.	Sources of supply.	Cost of the works.	Cost of maintenance last year.	Income during year 1913-14.	Average daily water consumption last year.	Length of tubing installed in the works.	Number of houses having supply of water.	Sufficient water.	Quality of water good.	Sufficient pressure.	Water-shed protected.	Gravity system.	Pumping system.
Albionito.	2,550	1908	Brook.	\$11,000.00		\$2,171.00	125,000	Meters.	102	Yes.	Yes.	Yes.	No.	Yes.	Yes.
Arecibo.	10,252	1903	Tanama River.		\$4,292.64	8,253.32	1,512,500	13,000	682	Yes.	No.	Yes.	Yes.		Yes.
Arroyo.	3,653		Wells.												
Caguas.	12,315	1907	Brook.		1,223.50	345.82	250,000	16,380	1,321	Yes.	Yes.	Yes.	No.	Yes.	Yes.
Cayey.	5,000	1909	do.	37,954.80	2,128.38	5,119.52	30,000	10,640	452	Yes.	Yes.	Yes.	No.	Yes.	Yes.
Ciales.	1,815	1913						3,300	97	Yes.	Yes.	Yes.	No.	Yes.	Yes.
Coamo.	4,000														
Fajardo.	7,000														
Guayama.	9,500	1890	Guamaní River.	33,000.00	50.00		464,000	15,000	600	No.	Yes.	Yes.	No.	Yes.	Yes.
Guayama.	1,200	1914		7,530.90	204.35	35.00		2,100		No.	Yes.	Yes.	No.	Yes.	Yes.
Guánica.	2,000	1914	Artesian well.	13,438.80	4,365.00	982.14	34,000		16	No.	Yes.	Yes.	No.	Yes.	Yes.
Humacao.	5,200	1913	Humacao River.	58,777.34	226.62	176.05	2,000	1,450	351	Yes.	Yes.	Yes.	No.	Yes.	Yes.
Jayuya.	800	1912		5,165.02	24.00	16.00			22	No.	Yes.	No.	No.	Yes.	Yes.
Juana Díaz.	2,072	1870	Brook.					1,000	40	No.	Yes.	No.	Yes.		Yes.
Juncos.	4,989	1914		32,436.36				3,367	130	Yes.	Yes.	Yes.	No.	Yes.	Yes.
Maricao.	750	1914		5,168.16				1,000	6	No.	No.	No.	No.	Yes.	Yes.
Mayaguez.	17,151	1860	Yagrez River.		553.52	10,032.00			1,297	No.	Yes.	No.	No.	Yes.	Yes.
Naguabo.	3,899	1832	Santiago River.												
Naranjito.	833	1913	Brook.	1,491.67		123.50		1,800	24	Yes.	Yes.	No.	No.	Yes.	Yes.
Patillas.	2,484	1890			130.00	404.21			52	Yes.	Yes.	No.	No.	Yes.	Yes.
Penuelas.	1,200	1912	Spring.	13,500.00	607.55	566.51	7,000	1,800	83	No.	Yes.	No.	No.	Yes.	Yes.
Ponce.	38,259	1876	Portuguez River.	220,000.00	1,994.13	16,033.39	7,500,000	22,648	2,792	No.	Yes.	Yes.	No.	Yes.	Yes.
Quebradillas.	1,248														
Rio Piedras.	3,420		Piedras River.	6,750.00		536.00	180,000	2,000	83	No.	No.	Yes.	Yes.	Yes.	Yes.
Salinas.	2,125	1908	Artesian wells.		1,018.21						Yes.	Yes.	No.	Yes.	Yes.
San Juan.	54,776	1898	Piedras River.	23,320.11	23,320.11	73,844.09	7,015,000			Yes.	Yes.	Yes.	No.	Yes.	Yes.
Utuaño.	3,000	1910	Brook.	26,491.85	632.46			3,500	208	Yes.	Yes.	Yes.	No.	Yes.	Yes.
Vieques.	3,362	1914	do.	6,544.47		14.75	2,185	2,000	11	Yes.	Yes.	Yes.	No.	Yes.	Yes.
Yabucoa.	3,208	1808		19,819.11	2,681.70	1,495.30		2,653	102	Yes.	Yes.	Yes.	No.	Yes.	Yes.
Yauco.	8,713	1912		50,180.37	891.80	2,859.75			314	Yes.	Yes.	Yes.	Yes.	Yes.	Yes.

Report of cases treated in the dispensary from Feb. 25, 1914, to June 30, 1914.

Total cases of uncinariasis.....	1, 235
Total cases of other diseases.....	659
	<hr/>
Total cases treated.....	1, 894
Total cases cured.....	325
	<hr/>
Total cases under treatment.....	1, 569

Of the 325 cases cured 215 were suffering from uncinariasis, and the remainder from the following diseases: Ascarides, tricocephalus (dyspepsia), rheumatism, bronchitis, chlorosis, rachitis, eczema, mange, neuralgia, an enorrhea, blepharitis, laryngitis, broncho-pneumonia, cystitis, herpes genitales, general herpes, varicose ulcers, fractures, and abscess.

Anemia service, showing the total number of new cases attended at the anemia stations, classified by color, sex, age, clinical form, and result obtained, during the fiscal year ending June 30, 1913-14.

Anemia station.	Color.		Sex.		Age.						Clinical form.				Result obtained.				Total.
	White.	Col- ored.	Male.	Fe- male.	Un- der 1 year.	From 1 to 9 years.	From 10 to 19 years.	From 20 to 39 years.	From 40 to 59 years.	Over 60 years.	Be- nign.	Me- dium.	In- tense.	Very in- tense.	Cured.	Under treat- ment.	Left treat- ment.	Dead.	
1. Adjuntas.....	223	7	107	123	19	93	80	302	114	5	168	40	21	1	120	110	.....	.....	230
2. Aguada.....	835	33	504	364	125	311	302	302	114	16	172	448	235	13	440	416	.....	12	868
3. Aguas Buenas.....	1,099	122	668	553	2	148	456	407	179	29	395	568	246	12	414	582	216	93	1,222
4. Aguas Buenas.....	1,140	75	119	96	16	60	86	48	5	8	166	37	4	122	.....	.....	.....	.....	215
5. Albionito.....	760	301	477	584	163	403	346	126	23	23	67	469	460	65	427	399	232	3	1,061
6. Añasco.....	438	277	400	315	69	279	252	102	11	11	190	506	19	19	301	262	152	11	715
7. Arecibo.....	5,947	617	4,519	2,045	617	2,398	2,437	1,088	74	74	2,908	3,304	351	1	2,402	2,600	1,504	58	6,564
8. Arroyo.....	19	25	24	20	6	9	22	6	1	1	10	16	12	6	10	33	77	1	44
9. Barceloneta.....	424	30	233	221	56	160	158	65	15	15	130	236	76	12	224	140	140	13	454
10. Barranquitas.....	1,210	177	684	703	127	490	501	219	50	50	151	107	96	33	807	577	.....	3	1,387
11. Barros.....	322	6	179	149	48	134	104	35	4	7	194	106	27	1	141	134	45	8	328
12. Bayamon.....	60	32	46	46	12	36	35	4	5	5	31	35	24	2	23	46	15	8	92
13. Cabo Rojo.....	558	82	287	353	68	278	191	91	11	11	159	420	53	8	224	299	147	22	640
14. Caguas.....	714	94	479	329	23	126	298	95	34	9	53	188	38	2	340	340	111	8	808
15. Camuy.....	279	2	183	98	23	109	96	30	7	7	71	143	67	2	85	99	89	33	281
16. Carolina.....	187	96	148	135	41	109	96	30	7	7	71	143	67	2	85	118	209	80	283
17. Cayey.....	737	182	464	455	124	319	352	108	16	16	136	203	129	6	117	241	113	3	919
18. Ciales.....	281	193	221	253	18	173	183	55	9	9	136	202	129	6	117	241	113	3	474
19. Coamo.....	39	111	68	82	15	62	58	10	.....	.....	10	98	40	2	130	263	300	7	150
20. Comerio.....	579	114	356	337	142	252	210	73	16	16	53	242	335	63	123	203	300	7	693
21. Corozal.....	786	413	684	515	208	442	427	107	15	15	870	249	78	2	524	408	267	.....	1,199
22. Fajardo.....	721	170	611	280	5	98	318	285	140	45	36	576	241	38	401	245	245	.....	8
23. Guaynabo.....	185	149	190	144	56	105	101	61	11	11	116	162	56	.....	84	177	73	334	334
24. Guayama.....	378	153	242	289	45	220	200	63	138	24	388	431	218	61	149	338	38	6	531
25. Guayama.....	893	217	525	585	26	161	437	324	138	24	4	77	197	108	444	421	245	.....	1,110
26. Gurabo.....	277	149	190	236	45	184	141	42	4	4	77	197	108	44	108	211	107	.....	426
27. Humacao.....	487	114	386	243	87	226	203	72	13	13	130	284	154	33	165	277	146	13	601
28. Isabela.....	553	17	283	277	59	238	191	69	11	11	164	285	104	17	257	257	87	11	570
29. Jayuya.....	2,132	63	1,532	1,163	115	679	692	237	32	32	1,046	870	276	836	976	976	383	9	2,195
30. Juana Diaz.....	1,076	581	815	842	115	630	604	236	72	72	26	118	675	838	641	638	369	9	1,657
31. Juncos.....	1,306	344	1,062	643	235	613	548	199	75	75	530	699	359	82	640	536	471	3	1,650
32. Lajas.....	1,306	344	1,062	643	235	613	548	199	75	75	530	699	359	82	640	536	471	3	1,650
33. Lareo.....	2,263	6	1,063	1,206	211	800	892	330	36	36	416	1,406	412	35	725	1,138	403	3	2,269
34. Las Marias.....	2,774	137	425	486	135	350	279	112	34	34	19	786	100	6	318	341	252	.....	911
35. Loiza.....	193	106	173	126	52	114	94	26	13	13	134	137	23	5	103	156	40	.....	299
36. Manati.....	305	18	218	105	43	122	111	39	8	8	87	120	109	7	92	138	93	.....	323
37. Maricao.....	188	129	162	155	40	117	109	45	6	6	37	233	47	.....	93	103	121	.....	317
38. Maunabo.....	607	1,006	951	692	99	502	724	265	23	23	330	459	546	278	499	481	642	1	1,613

39. Mayaguez.....	408	72	244	236	.....	69	201	161	43	6	137	163	124	55	164	277	28	11	480
40. Morovis.....	1,069	234	642	661	1	166	438	473	209	16	237	768	283	15	416	377	504	6	1,303
41. Nacuabo.....	632	13	459	186	4	47	182	270	109	22	127	123	496	8	277	235	131	2	1,645
42. Naranjito.....	492	45	274	263	.....	83	205	354	52	15	161	224	144	2	206	237	104	.....	537
43. Partillas.....	808	148	557	399	.....	100	324	334	170	25	110	540	165	23	197	369	408	.....	956
44. Penuelas.....	1,060	1,161	961	1,260	.....	407	855	675	224	57	1,296	699	637	33	844	865	501	11	2,221
45. Ponre.....	741	385	476	650	.....	116	461	399	132	18	252	494	677	33	326	283	306	11	1,126
46. Quebradillas.....	382	7	213	176	.....	56	157	129	92	5	252	119	17	1	102	210	77	.....	1,389
47. Rincon.....	289	8	190	57	.....	13	93	129	36	6	40	164	73	1	85	143	40	.....	277
48. Rio Grande.....	174	37	140	71	.....	16	195	138	35	4	4	168	53	10	75	108	28	.....	211
49. Rio Piedras.....	260	142	215	187	.....	70	137	137	57	8	110	170	100	22	105	157	140	.....	402
50. Sabana Grande.....	266	61	179	148	.....	37	118	116	47	9	139	149	28	.....	125	173	26	3	327
51. Salinas.....	22	5	15	12	.....	.....	11	13	3	.....	.....	17	5	.....	4	12	10	1	.....
52. San German.....	489	23	282	230	.....	37	192	202	69	12	217	204	82	9	220	181	99	3	512
53. San Sebastian.....	1,018	34	558	514	.....	194	417	296	149	34	668	265	119	9	423	397	228	4	1,052
54. Santa Isabel.....	13	4	13	4	.....	32	1	5	12	.....	4	7	33	11	16	.....	.....	1	17
55. Toa Alta.....	116	30	83	63	.....	.....	393	248	133	24	46	53	407	311	21	393	350	.....	146
56. Trujillo Alto.....	802	124	501	425	.....	186	135	140	15	1	43	171	177	3	183	147	81	.....	926
57. Uruado.....	384	41	242	183	.....	1	138	140	15	0	91	154	177	3	197	147	29	.....	425
58. Vega Alta.....	94	79	107	86	.....	28	87	31	13	0	61	75	36	1	51	93	20	.....	173
59. Vega Baja.....	1,432	342	1,099	735	.....	388	682	608	157	18	771	594	364	99	705	630	494	.....	1,834
60. Yabucoa.....	972	161	732	601	.....	138	381	465	135	1	365	543	203	22	384	486	260	3	1,133
61. Yauco.....	2,695	81	1,428	1,348	.....	371	1,021	1,071	280	23	62	1,044	1,640	30	1,044	1,087	625	20	2,778
Total.....	42,663	9,591	28,741	23,513	58	6,727	19,161	18,395	6,851	1,062	15,511	22,166	11,897	2,680	18,965	21,108	11,897	284	52,254

NOTE.—The total number of uncinariasis patients as new cases in the 61 dispensaries which worked during the fiscal year was 52,254, and they can be classified in the following way:

	Number.	Percentage.
White.....	42,663	81.6
Colored.....	9,591	18.4
Total.....	52,254	100.0
According to sex:		
Male.....	28,741	55.0
Female.....	23,513	45.0
Total.....	52,254	100.0
According to age:		
Under 1 year.....	58	.1
From 1 to 9 years.....	6,727	12.9
From 10 to 19 years.....	19,161	36.7
From 20 to 39 years.....	18,395	35.2
From 40 to 59 years.....	6,851	13.1
Over 60 years.....	1,062	2.0
Total.....	52,254	100.0
According to the clinical form:		
Benign.....	15,511	29.7
Medium.....	22,166	42.4
Intense.....	11,897	22.8
Very intense.....	2,680	5.1
Total.....	52,254	100.0
According to the result:		
Cured.....	18,965	36.3
Under treatment.....	21,108	40.4
Left treatment.....	11,897	22.8
Dead.....	284	.5
Total.....	52,254	100.0

No data from Vieques during year.

Report showing the sanitary inspections made of the following subjects in the towns of Porto Rico during the fiscal year 1913-14.

	I.	II.	III.	IV.	V.	VI.	VII.	VIII.	IX.	X.	XI.	XII.	XIII.	XIV.	XV.	XVI.	XVII.	XVIII.	XIX.	XX.	XXI.	
Adjuntas.....	1,312	714	128	19	5	8	271	817	10	517	294	401	234	128	7	171	191	325	378	1,109	30	
Aguada.....	648	843	29	7	13	13	189	274	10	93	142	355	136	63	11	1	538	115	263	1,267	17	
Aguadilla.....	14,612	5,127	56	15	22	6	594	1,314	160	1,187	282	578	579	151	25	61	430	1,280	633	12,517	70	
Aguaes Buenas.....	2,762	4,895	48	26	150	...	202	284	385	91	431	892	582	52	4	49	74	397	478	627	30	
Alfonso.....	10,620	4,820	138	210	117	32	2,039	2,776	757	2,129	113	1,268	1,074	546	243	598	563	653	472	3,816	25	
Alifan.....	9,378	4,820	49	41	11	11	210	705	19	2,129	113	1,268	1,074	546	243	598	563	653	472	3,816	25	
Arcebo.....	19,707	5,205	53	3	9	...	1,842	2,653	113	8,919	113	1,364	1,764	3,024	90	68	93	1,378	1,553	1,256	107	
Arroyo.....	2,625	1,064	28	88	22	119	426	675	42	1,603	2,9	927	1,44	843	52	125	846	275	695	2,143	27	
Barceloneta.....	1,269	174	37	17	13	145	128	130	7	62	97	780	832	35	29	23	117	275	695	2,143	27	
Barranquitas.....	1,174	108	27	17	13	145	128	130	7	62	97	780	832	35	29	23	117	275	695	2,143	27	
Barros.....	96	106	57	58	...	26	76	134	4	724	1,085	1,028	25	...	...	...	...	...	...	...	...
Bayamon.....	10,592	7,528	106	15	63	78	2,976	3,343	936	4,539	936	525	904	563	101	21	5,233	2,746	1,081	893	182	
Cabo Rojo.....	4,573	2,072	44	5	30	15	178	244	19	1,743	106	157	72	34	41	3	1,782	1,26	1,462	9,010	81	
Caguas.....	9,704	7,317	87	25	30	35	1,92	488	209	1,288	302	1,095	1,224	132	32	54	1,773	1,828	1,462	7,330	41	
Camuy.....	17,291	5,261	125	44	4	20	1,761	2,045	2,790	709	544	550	378	91	233	49	525	1,531	2,816	7,584	166	
Carolina.....	1,587	921	49	4	1	6	183	266	10	3,360	38	34	...	...	...	...	...	...	...	...	...
Carvello.....	1,461	427	46	...	2	6	183	311	44	579	87	412	566	18	39	49	273	421	216	7,584	34	
Cayey.....	4,462	2,658	168	137	56	60	2,214	2,327	397	1,709	629	560	5,584	567	1	173	389	69	779	488	90	
Cidra.....	2,864	684	27	119	12	220	124	405	46	894	137	651	1,069	24	1	104	67	626	1,464	1,043	53	
Ciego.....	630	680	20	12	12	10	45	190	4	1,223	489	1,208	2,047	179	24	...	156	682	1,039	3,110	24	
Comerio.....	5,295	3,470	88	22	12	266	300	796	124	1,223	489	1,208	2,047	179	24	...	156	682	1,039	3,110	24	
Corozal.....	1,743	2,97	124	41	305	149	448	442	202	1,036	247	980	435	132	21	201	64	678	1,039	381	60	
Dorado.....	1,892	1,073	53	22	10	22	53	134	7	51	97	94	120	24	106	61	536	120	315	1,040	26	
Fajardo.....	3,067	1,375	88	36	21	11	598	529	93	337	189	924	165	119	26	77	441	1,113	1,674	3,810	252	
Guánica.....	2,888	1,073	76	...	...	...	288	522	33	1,371	623	560	347	22	10	94	524	173	1,239	1,661	8
Guamabo.....	2,017	2,984	37	122	146	156	1,871	1,882	679	3,052	916	1,490	231	465	110	434	219	1,881	957	2,615	164	
Guayama.....	9,990	4,373	506	37	142	154	1,871	1,882	679	3,052	916	1,490	231	465	110	434	219	1,881	957	2,615	164	
Guayanilla.....	3,716	1,408	77	42	24	24	113	348	26	125	70	41	209	59	33	76	87	387	379	2,111	6	
Guaynilla.....	3,421	1,216	94	35	31	33	89	128	30	116	139	148	269	26	60	24	405	174	156	1,582	12	
Haitillo.....	3,421	1,216	94	35	31	33	89	128	30	116	139	148	269	26	60	24	405	174	156	1,582	12	
Hermigueros.....	3,778	1,791	34	11	...	252	232	666	...	84	131	131	26	81	291	264	264	69	78	1,866	12	
Humacao.....	16,983	5,172	595	94	45	34	925	1,047	253	2,466	320	1,993	1,660	190	24	203	171	1,253	1,481	11,093	82	
Isabela.....	6,624	2,323	280	121	33	23	123	286	1,556	885	1,209	1,099	1,055	317	282	131	977	855	1,179	1,145	39	
Jayuya.....	6,624	2,323	280	121	33	23	123	286	1,556	885	1,209	1,099	1,055	317	282	131	977	855	1,179	1,145	39	
Juana Diaz.....	751	222	52	11	13	9	290	400	23	292	160	864	152	89	40	128	175	571	503	2,860	36	
Juncos.....	204	90	30	39	1	38	138	75	25	382	175	1,376	176	36	33	33	12	1,985	1,420	61	35	
Lajas.....	1,705	1,125	204	1	74	25	163	377	347	77	126	81	176	60	2	...	...	...	...	...	...
Lares.....	6,821	1,329	165	320	43	329	1,026	1,846	112	2,563	1,361	1,303	1,024	522	132	211	641	892	931	1,988	15	
Las Marias.....	4,573	3,918	212	102	361	120	801	1,616	48	118	74	132	318	133	107	57	57	78	119	2,062	2	
Las Piedras.....	2,513	3,918	119	4	...	23	48	175	48	112	230	895	1,54	66	...	69	94	257	92	454	1	
Loiza.....	4,513	1,961	126	164	20	33	156	451	178	178	504	282	282	215	26	56	1,246	1,195	1,681	2,570	14	
Manati.....	16,512	5,082	73	28	18	13	546	1,206	128	669	504	432	432	282	215	26	56	1,246	1,195	1,681	2,570	14
Maricao.....	10,642	2,561	236	91	54	159	233	740	96	148	615	864	864	219	...	41	2,003	517	1,202	3,068	18	
Maunabo.....	5,272	1,677	119	75	83	22	368	740	96	285	362	549	481	69	5	193	1,031	259	542	496	36	

Report showing the sanitary inspections made of the following subjects in the towns of Porto Rico during the fiscal year 1913-14—Continued.

	I.	II.	III.	IV.	V.	VI.	VII.	VIII.	IX.	X.	XI.	XII.	XIII.	XIV.	XV.	XVI.	XVII.	XVIII.	XIX.	XX.	XXI.
Mayaguez.....	17,857	10,162	19	6	8	55	532	1,012	238	9,252	154	873	15,172	186	82	156	124	4,204	8,205	26,074	321
Moca.....	2,503	9,351	21	16	.....	79	354	917	18	1,772	572	358	1,323	19	3	29	278	314	284	5,425	36
Morovis.....	1,872	7,719	49	6	.....	117	118	227	18	868	543	682	1,323	5	.....	6	328	393	411	1,864	11
Naguabo.....	2,510	2,003	208	55	2	89	412	324	107	980	328	1,310	2,080	214	14	92	317	558	683	228	34
Naranjito.....	4,125	1,293	47	37	.....	57	10	401	91	383	131	1,174	808	3	3	1	113	129	334	2,796	15
Patillas.....	4,193	1,778	26	23	46	48	234	486	102	1,235	526	825	714	67	.....	66	223	363	683	648	17
Pedernales.....	9,039	2,709	196	93	58	215	267	865	218	300	174	107	1,285	113	127	29	103	1,318	115	5,831	48
Ponce.....	40,949	10,466	53	36	17	22	1,949	1,500	161	4,231	197	291	1,728	442	104	557	108	5,124	8,174	85,452	545
Quebradillas.....	7,331	3,119	181	66	34	58	199	436	118	727	528	1,901	1,701	111	62	151	466	353	198	2,827	21
Rincon.....	468	422	34	20	.....	13	35	278	25	84	19	152	901	35	20	.....	31	273	146	171	17
Rio Grande.....	6,978	2,952	160	79	29	40	328	710	106	1,153	314	1,203	1,924	131	82	42	2,516	398	706	3,114	33
Rio Piedras.....	8,203	1,820	116	79	39	19	686	844	66	1,047	260	911	944	152	117	168	134	2,663	1,610	372	128
Sabana Grande.....	6,773	5,628	183	103	1	146	944	1,520	176	2,222	272	795	1,774	457	167	412	819	559	971	3,791	33
Salinas.....	7,326	3,428	23	17	9	10	99	121	3	131	22	446	553	29	1	20	172	497	1,696	1,214	70
San German.....	7,487	3,428	19	17	9	10	304	1,073	58	1,688	189	860	131	275	8	69	1,199	497	1,696	4,891	44
San Juan.....	22,522	1,454	13	.....	.....	22	562	280	60	1,988	177	57	1,189	57	5	138	1	4,216	1,214	59,363	986
San Lorenzo.....	2,023	598	92	42	20	22	484	385	116	738	144	986	133	115	12	118	121	118	921	1,523	70
San Sebastian.....	12,276	2,855	360	256	60	142	1,448	1,726	198	4,029	609	960	2,986	661	98	128	1,123	228	801	3,382	80
Santa Isabel.....	3,915	1,596	193	66	280	115	392	915	16	466	230	844	732	130	8	128	599	337	313	1,820	11
Toa Alta.....	3,951	1,957	33	16	.....	10	314	381	71	608	170	622	340	79	10	131	484	619	382	1,383	12
Toa Baja.....	3,628	1,772	102	37	15	23	190	946	23	675	311	391	188	202	63	135	565	519	301	2,706	15
Tuigulo Alto.....	1,618	1,460	70	48	11	33	246	405	28	374	374	1,039	812	87	34	13	116	342	1,100	3,390	58
Utuado.....	2,495	1,892	97	26	.....	13	103	262	63	823	585	522	112	84	17	30	144	163	289	6,895	21
Vega Alta.....	2,976	3	179	.....	.....	.....	161	797	234	410	136	206	226	122	.....	30	1,145	324	631	185	45
Vieques.....	2,012	1,171	179	31	46	30	392	439	116	710	240	900	611	116	50	106	1,785	924	618	3,204	19
Yabucoa.....	1,523	230	125	59	33	447	148	216	11	538	102	1,460	1,428	102	9	111	68	697	1,810	1,794	10
Yauco.....	6,817	3,497	64	14	8	8	312	811	35	399	115	315	.....	109	8	28	20	974	1,993	8,817	368
Total.....	413,683	166,030	7,641	3,631	2,505	5,116	35,030	51,392	7,802	77,897	22,550	46,422	79,702	11,319	2,888	7,469	38,310	56,135	70,269	356,909	5,216

Key to columns: I, general inspections of horses; II, inspection of grounds; VIII, inspection of public buildings; IV, inspection of public institutions; V, inspection of hospitals; VI, inspection of cemeteries; VII, inspection of cafés, hotels, and restaurants; XIII, inspection of grocery stores; IX, inspection of industrial establishments; X, inspection of stables; XI, inspections of bakeries; XII, inspections of slaughterhouses, butchers' shops; XIII, inspections of sweetmeats, confectioneries, public drainage; XIV, inspections of balnearios and barber shops; XV, inspections of transportation means; XVI, inspections of stables; XVII, inspections of water sources; XVIII, inspections of person for health certificate; XIX, inspections of live stock; XX, inspections of mosquitoes' breeding places and oiling; XXI, plans approved.

APPENDIX II.

REPORT OF THE SECRETARY OF PORTO RICO.

OFFICE OF THE SECRETARY,
San Juan, P. R., August 10, 1914.

SIR: I have the honor to submit, in compliance with the requirements of law, the following report of the official business of this department covering the period from July 1, 1913, to and including June 30, 1914:

LEGISLATION.

With the exception of the weights and measures act, passed by the legislature at the special session held June 20 to August 19, 1913, and approved by the governor on August 18, 1913, no other legislation, affecting in any important manner the powers or duties of the secretary of Porto Rico, was enacted during the fiscal year. The secretary in his last report of September 1, 1913, made reference to said weights and measures act and to the preliminary steps taken for the enforcement thereof. Hereinafter a statement will be made, with all the extension due to the importance of that legislative measure, as to the completion of the necessary preparations to have the law applied throughout the island on the date fixed thereby, the work heretofore accomplished since its provisions became effective, and the results of said work. The legislature passed during the extraordinary session before mentioned, the regular session of 1914, and the special session held from March 14 to March 28, 1914, 70 acts and resolutions, all of which were approved by the governor and deposited with this office as provided by law.

PUBLICATIONS.

During the past fiscal year this department has indexed and printed a volume in English and another in Spanish containing all the acts and resolutions of the three sessions of the legislature above referred to. Copies of said volumes were immediately distributed according to law and usual exchanges made with certain offices and institutions of other States. These exchange arrangements have been recently extended to a larger number of outside offices and institutions, with a view of securing for the use of the governor and other executive officers any valuable official book or publication printed in such States. Thirteen administrative bulletins, comprising the executive orders and proclamations issued and the sanitary rules and regulations promulgated by the governor, were also printed and properly distributed.

The publication of the Official Gazette in the Spanish and English languages was only continued up to the end of the last calendar year. On account of the critical financial condition in which the island found itself suddenly involved, due to the changes made in the tariff schedules, and especially in the sugar tariff, the modification of which brought unexpected difficulties for the sugar industry—our principal source of production—it was absolutely necessary to make a prompt readjustment of the public expenditures in order to meet the new condition of affairs, and consequently to reduce the activities of the government to those services and works which could not be abolished or postponed without serious injury to the interests of the people and without hampering the future progress of the community. In this labor of reorganization the legislature considered it advisable to suppress the publication of the Official Gazette, and therefore did not appropriate the necessary funds for its continuance. As the printing of the Official Gazette, in its second period, began in 1910, in volumes for calendar years, this department decided to end the publication with the issue of January 1, 1914, so leaving completed the volume corresponding to the year 1913. It is regrettable that the editing of this official publication, so convenient for giving the people the opportunity of obtaining accurate and thorough information of the work of the government in the several branches of the civil service, should be discontinued, and it is hoped that as soon as these times of economical distress shall have passed away the publication of the Official Gazette will be resumed and means will be provided for issuing that paper at shorter intervals and with absolute punctuality, in order that it may better serve the purposes for which it was created.

The compilation, in Spanish, of the statutes and codes of Porto Rico, up to and including March 9, 1911, which was in course of preparation in this office on the date of the last annual report is now completed and only the index thereof remains to be finished. The printing of said work has been recently started, and it will be ready for distribution and sale within a relatively short time. Besides the annotations and cross references included in the English edition of this compilation there has been inserted many notes calling attention to substantial differences existing between the English and Spanish texts of the several statutory provisions, which notes will be of great value for all the judicial and administrative officers and for every lawyer and person who may have no knowledge of said differences and may be applying the wrong text of the law.

The sale of law books and the Official Gazette yielded an amount of \$306.90.

GOVERNOR'S APPOINTMENTS.

Under the provisions of law imposing upon this department the duty of keeping a record of all the acts and proceedings of the governor almost all the correspondence of the administrative matters in which the governor intervenes is handled by this office. In that connection during the fiscal year just ended 199 judicial, insular, and municipal officers were duly nominated, and after confirmation by the executive council their commissions issued and forwarded.

PASSPORTS.

Applications for passports are carefully examined in the secretary's office with a view of determining if the applicant is or is not entitled to a passport under the rules governing the granting and issuing of such documents in the insular possessions of the United States. Sometimes, before the application is granted, it is necessary to make a thorough investigation of the circumstances in which the applicant is found and to require some clear evidence of his or her citizenship. In other more complicated cases no action can be taken without studying them in the light of the principles of the international law, the precedents established by the Department of State, and the decisions of the American courts.

Our organic act, in declaring who were to be considered as citizens of Porto Rico, did not grant such citizenship to the native-born Porto Ricans residing in this island at the time of the passage thereof, but only to all inhabitants who were Spanish subjects and their children born subsequent thereto, with the exception of those who elected to preserve their allegiance to the Crown of Spain in accordance with the provisions of the treaty of peace of December 10, 1898. Nor was there provided therein any legal means by which a person born in Porto Rico of alien parents and who might have a dual citizenship—one by reason of his birth and the other by virtue of his parentage—might become a citizen of Porto Rico.

Consequently, many good persons born in this island of English, French, or German parents, who have elected this island as their permanent residence, are intensely interested in its development and progress and would desire to obtain all the rights and to comply with all the duties of citizenship here, are now prevented from doing so, and their applications for passports are rejected.

There are especially some Porto Ricans who were minors at the time the change of sovereignty of Porto Rico took effect, or were born subsequent thereto, whose parents were and remained Spanish subjects and included their wives and minor children in their declarations of allegiance to Spain. As, under the principles of international law recognized in the United States, minor children will follow the nationality of their parents, the above-mentioned Porto Ricans are to be legally considered as subjects of Spain unless, as the United States district court in Porto Rico has said, since coming of age they have done any act to change that status. The lack of a provision of law prescribing the manner in which said persons of dual citizenship may ascertain their right of election of nationality upon reaching majority makes very difficult the decision of those applications for passports made by them, as it is not possible, in most of the cases, to ascertain if the applicant has positively shown by his previous acts his intention of selecting the citizenship of Porto Rico, so renouncing any allegiance due by him to a foreign nation, or if he is simply seeking an American passport to avoid, through the protection of the United States diplomatic and consular officers, the danger of being called upon to render compulsory military service in the country to which his father belongs, but without any sincere intention of ever assuming the duties of citizenship in this island.

The attention of Porto Ricans who leave for foreign countries has been several times directed to the necessity of first providing themselves with passports, so as to avoid any inconvenience and possibly molestation in securing abroad the protection of the

United States. Such a necessity is being more recognized every day, and so, while in 1902-3 (when the issuing of passports by the governor began) only 38 passports were issued, that number has been increased in 1913-14 to 239, the highest number ever issued in any fiscal year.

MUNICIPAL ORDINANCES.

Under the provisions of the municipal law in force the approval of the governor is necessary to every municipal ordinance providing for the sale, mortgage, or lease of any real property belonging to or under the control of any municipality.

A good number of ordinances of that kind were submitted during the last fiscal year to the governor, and after careful examination in this office and after reliable information had been obtained as to the advisability of the proposed sale or lease 60 of them were found in due form and received the approval of the governor.

PARDONS.

In connection with the exercise by the governor of his pardoning power this department is charged with the duty of handling all the correspondence connected with applications for clemency and of preparing for the governor's signature all the orders granting full or conditional pardons, paroles, commutations of sentences, restoration of civil rights, etc. During 1913-14, 358 applications were received, of which only 79 were granted.

COMMISSIONERS OF DEEDS.

Two commissions were prepared in this office and signed by the governor during the last fiscal year for persons appointed as commissioners of deeds. The term of office is four years. I submit herewith a list of all such commissions now in force, with date of appointment.

CORPORATIONS.

The difficult financial condition of the island in the last fiscal year is also demonstrated by a large reduction in the number of domestic corporations organized and registered during that period. Such a fact may be more clearly seen in the following comparative statement:

Domestic corporations organized and registered during the fiscal years 1909-10 to 1913-14.

Fiscal year.	No.	Authorized capital stock.	Paid-in capital.
1909-10.....	32	\$5,608,000	\$1,317,250
1910-11.....	27	7,566,000	2,006,910
1911-12.....	40	6,903,000	1,450,018
1912-13.....	28	2,379,000	243,045
1913-14.....	18	1,202,000	45,000

This illustrates how the organization of corporations has diminished, not only as soon as the new tariff act became effective, but as soon as it was known in the island that the duty on sugar was to be first considerably reduced and later on totally abolished.

Of the 18 corporations organized in Porto Rico during the last fiscal year, 9 were for agricultural purposes, 2 for a general mercantile business, 3 for automobile transportation, 1 for breeding of cattle, 1 for the establishment of an electric plant, 1 for dealing in coal, and 1 for horseracing.

Only 8 new foreign corporations were authorized to transact business in Porto Rico in the same period of time. The authorized capital stock of these was \$4,485,100 and the total paid-in capital \$3,889,700.

This department has handled a great deal of correspondence during the year in reference to documents filed by corporations now doing business in Porto Rico, such as reports, amendments to articles of incorporation, etc.

A list of all corporations, both domestic and foreign, registered in this office in 1913-14 is attached hereto.

Perhaps it would not be impertinent to say here, in connection with corporate matters, that in these times of financial strain, in which many persons have lost the

amounts invested by them in the securities of some corporations whose property was intentionally overvalued for the sale of a greater number of shares of stock, the necessity has been revealed of having enacted in Porto Rico a law, similar to the so-called "blue-sky law" now in force in several States of the Union, to govern the sale in Porto Rico of stocks, bonds, and other securities of foreign and domestic corporations or associations for the protection of bona fide purchasers. Some governmental officer should be authorized by law to supervise the selling of such securities with a view to affording small investors any possible protection against fraud and speculation.

ASSOCIATIONS NOT FOR PECUNIARY PROFIT.

From July 1, 1913, to June 30, 1914, 23 domestic and 2 foreign associations were registered and authorized to do business under the provisions of an act of March 9, 1911, to incorporate associations not for pecuniary profit.

Said act was drafted in this office, after a careful perusal of some similar State laws whose provisions were conveniently modified so as to make them adaptable to conditions existing in this island. The advisability of having an act of this nature among the statutory laws of Porto Rico has been clearly shown by the number of nonpecuniary organizations incorporated since it became effective, which has been 98 in a little more than three years.

UNITED STATES PATENTS AND TRADE-MARKS.

During the last fiscal year 35 United States patents and 17 United States trade-marks were registered in this department, and certificates of such registration duly issued, under the provisions of section 58, paragraph 11, and section 59, paragraph 18, of the Political Code. Said registration is made by the filing of certified copies of the certificates of registration issued by the United States Patent Office, and only for the purpose of enabling the owners of United States patents and trade-marks to have an official record of them in Porto Rico, from which they may acquire certified copies for judicial use here in case they need to ascertain their rights before the courts, as this office understands that the registration in this island of United States patents and trade-marks does not afford the owners thereof any more protection than that secured by the original registration in the office of the Commissioner of Patents, at Washington, D. C.

DOMESTIC TRADE-MARKS.

Under the domestic trade-mark law, sections 213 to 222 of the Political Code, and the rules and regulations issued thereunder, 49 domestic trade-marks were registered in 1913-14, and the proper certificates of registration issued, after due examination of the applications presented and of the accompanying statements. The registration of three trade-marks was refused on account of similarity to other trade-marks already registered and in one case, because the trade-mark merely consisted of the name of the applicant, which is prohibited by law.

OLD ARCHIVES.

The work of classifying and indexing the documents existing in the archives of the Spanish régime is still going forward. It is not possible to make rapid progress in this undertaking with the two or three employees devoted to this purpose, especially taking into consideration the fact that some of them are very often needed for other clerical office work.

In spite of the several recommendations made and steps taken by this department in the past to have these old archives in quarters adequate for their accommodation, well cared for, and all the papers therein so arranged as to make them promptly accessible to students and inquirers, no substantial measure has ever been adopted by the legislature to protect them against the action of time and to make them available for immediate use.

These official archives were ceded by Spain to the United States under the stipulations of the treaty of peace, signed at Paris on December 10, 1898. Article VIII of said treaty prescribes that the archives and registers so ceded shall be carefully preserved, and establishes the obligation on the part of the United States to furnish to the Government of Spain and to any private person, without distinction, copies of the documents forming part of said archives, whenever they may be applied for.

Notwithstanding the existence of that obligation, the question of the preservation and availability of said archives has been for a long while disregarded.

The archives in total comprise about 8,400 bundles of papers, containing more than 400,000 expedientes and documents and more than 2,200 books and registers, proceed-

ing from the offices of the governor general, public finance, provincial assembly, courts of justice, and other branches of the Government.

They are legally under the custody of the commissioner of the interior, but at the end of the year 1907, and with the purpose of providing quarters for them better than those in which they were placed in the office of the said commissioner, the governor ordered their transfer to this department, which was done at once. A bill was introduced in the session held by the legislative assembly in the year 1910 to make the secretary of Porto Rico the legal custodian of said archives, but it failed to pass, and no other action has since been taken to legalize the above-mentioned transfer.

Several rooms of the ground floor of the executive mansion were assigned for the keeping of said books and documents, and some wooden shelves were erected therein for the purpose, but those rooms are really inadequate for the preservation of papers. They are not sufficient in size to have all the books and documents properly accommodated, and the darkness and dampness make them a very suitable place for the breeding of destructive insects, such as the moth and the "comején," which multiply themselves with a marvelous fecundity and rapidly destroy every kind of paper and soft wood found within their reach. Unless a proper remedy is promptly applied to avoid such a peril the books and documents of the old archives will be all destroyed in a relatively short time, which will constitute a great loss, taking into account that many of said books and documents are of considerable value, at least for the history of the events which happened in this island during the last centuries of the Spanish sovereignty, and for all comparative statistical works that may be made in the future.

In 1913 a last attempt was made to secure from the legislature a remedy by the creation of a bureau of archives, with sufficient and competent personnel to go ahead with the work of classification and indexing up to its completion, and by the making of an appropriation large enough to put the quarters where the archives are now stored in the necessary condition to make them completely free from insects and adequate to preserve such valuable public records; but the bill introduced to that effect did not become a law, and the lamentable condition in which these important documents are still continues.

Said condition is becoming worse from day to day, and I would recommend that a new effort be made at the next session of the legislature to obtain the establishment of the aforementioned bureau with sufficient personnel and ample and suitable quarters, and to legally place the documents under the actual custodian thereof.

As among the 400,000 expedientes and documents there are many of trifling importance, which are of no use to-day nor will be in the future, I would consider it advisable if that can be lawfully done by the insular government, that the chief of said bureau be duly authorized to set aside all papers of that kind, while the work of assortment is being accomplished, with the idea of submitting them to a board of competent persons, which might determine as to the usefulness thereof, and direct their destruction or preservation, as the case might be. In that way the number of books, expedientes, and papers to be preserved and cared for will be considerably diminished, and the work of the bureau could be carried out on a more efficient and economical basis.

NEW FILES.

These files—without including the corporation, trade-mark, franchise, and pardon files, which are kept separately—are composed of 38,185 cases, 31,945 record cards, and 68,210 indexes, and are divided as follows: Records of military government (1898-1900); records of executive mansion; general file of secretary's office; records of municipalities, covering annual reports, budgets, insular advances and ordinances, bureau of insular affairs file, and others of minor importance.

It is estimated that in the last fiscal year about 32,000 papers were received and filed, and more than 20,000 index cards were made.

ELECTIONS.

In accordance with the provisions of the election law the names of all candidates nominated by any political party for offices to be filled at the general elections are to be filed with the secretary of Porto Rico. Nominations may be made in two ways—by duly called conventions, in the case of political parties which shall have cast 20 per cent of the total vote of the island for commissioner to Washington at the last previous elections, or by petitions signed by electors qualified to vote for the candidates named therein.

As there will be a general election this year to fill the position of commissioner of Porto Rico at Washington, D. C., members of the house of delegates, mayors, and members of municipal councils and school boards, eight petitions had already been

filed with this office, up to June 30, 1914, containing the names of the candidates of several local parties for local offices. Most of said petitions were made by persons affiliated with the "Unión de Puerto Rico" (the majority party), who refused to support the regular nominations of said party and decided to choose and support their own set of candidates.

On the same date only one certificate of a convention held by the Republican Party, the other big party of the island, had been accepted and filed in this department. That certificate refers to the regular candidates of the above-mentioned organization for the offices of the local government of San Juan, P. R., the capital city of the island.

On account of a serious split existing among the members of said party in connection with the nomination of local candidates at San Juan, at the end of April two different certificates were presented in this office for filing, pursuant to the election law, each purporting to be a certified statement of the candidates nominated at a duly called convention of the Republican Party for the municipal offices of San Juan. After due consideration both certificates were returned to the respective senders thereof with the information that, under the law, only one certificate of the kind could be filed by each political party, and that this department had neither means nor authority to decide which of the two certified statements represented the legitimate and true desire and will of the "duly called convention" of the Republican Party.

One of the two contending factions then applied to the district court for the issuance of a writ of mandamus, directed to this department and requiring us to accept and file its certificate. The application was denied, but the court declared in its decision that the evidence brought before it by the complainants had shown that the certificate in question contained the names of the candidates of the Republican Party as approved by the Territorial committee thereof, and then this office, basing its action on said judicial decision, accepted and filed such a certificate as soon as the interested parties made a new request therefor.

CONSULAR OFFICERS.

It is one of the duties of the secretary of Porto Rico to keep a register of all duly accredited consuls and other official representatives from foreign nations in Porto Rico. During the last fiscal year the recognition accorded to 10 foreign consular officers by the Department of State at Washington, D. C., was duly entered in said register.

A complete list of all the consular officers in Porto Rico at this time is attached hereto.

NOTARIES PUBLIC.

Twenty-eight lawyers were authorized in 1913-14 to act as notaries public, and their names were properly entered in the register kept for the purpose in this office, after having affixed thereon the signature, mark, and seal to be used by them in such official capacity. Every notary public may practice throughout the whole island, and as there is no term of office prescribed by law, he may perform his duties until his death, permanent physical disability, resignation, or disqualification.

I submit herewith a complete list of all notaries public now registered in this office.

FEEES.

The fees received by this office, in the form of revenue stamps, during the fiscal year just closed are about 25 per cent less than those of 1912-13. The reduction is principally due to the relatively small number of corporations which were registered in the last fiscal year. Said fees were collected as follows:

Filing and registration fees, corporation papers.....	\$2, 284. 70
Registration of domestic trade-marks.....	598. 10
Passports.....	239. 00
Authentication of signatures, certification of documents, and registration of United States patents and trade-marks.....	421. 00
Total.....	3, 542. 80

BUREAU OF WEIGHTS AND MEASURES.

As hereinbefore stated, at the date of the last annual report made by this department only certain preliminary steps had been taken for the due enforcement of the weights and measures act, a duty imposed by the legislature upon the secretary of Porto Rico, and which, as set forth in said annual report, more properly belongs to the Treasury Department.

The drafting of suitable rules and regulations for the execution of the provisions of said act was undertaken, and in order that this country might profit by the experience acquired by the National Bureau of Standards in the enforcement of weights and measures laws throughout the United States, and also for the sake of uniformity, as far as practicable, the cooperation and help of said bureau was requested through the Bureau of Insular Affairs. The Bureau of Standards responded promptly and kindly to the request, and detailed the associate physicist, Mr. F. S. Holbrook, to organize this service in Porto Rico.

The importance of the work accomplished by Mr. Holbrook during his relatively short stay in this island can not be overestimated. Said work may be summarized as follows:

1. Framing of a set of rules and regulations, based on the "model law on weights and measures" adopted by the National Conference on Weights and Measures of the United States.

2. Preparation of specifications and tolerances on all classes of weighing and measuring apparatus.

3. Preparation of a book of instructions covering complete process of inspecting, testing, and sealing of all classes of apparatus, and general instructions for enforcing the law.

4. Organization of the bureau and framing of general office system therefor, including a practical course of instructions to insular inspectors of weights and measures.

At the same time the organization of the bureau was being effected by the gradual appointment of the necessary personnel as the development of the work demanded it.

For inspection purposes the island has been divided into six weights and measures districts, and one insular inspector has been assigned to each one of these districts. According to the weights and measures act, the mayors are required, under the supervision of the secretary of Porto Rico, to enforce the law in their respective municipalities, either personally or by designating one of their subordinates for the purpose.

The work accomplished in the weights and measures service up to June 30, 1914, as set forth in the annual report of the chief of this bureau, and the recommendations made by him, with which the undersigned is in accord, are shown in the following paragraphs:

With the limited funds appropriated for the organization and equipment of the bureau only 19 test sets could be purchased, at a cost of a little over \$200 each. Six of these test sets being assigned to the district inspectors, only 13 can be used by the local inspectors in the 75 municipalities, so that, in order that the inspection service be inaugurated all over the island, these sets will have to be shifted from town to town, and the inspection service will therefore have to be periodical—that is, while the test set remains in the municipality.

From February 10, the date upon which the actual inspection work was begun, to the close of the present fiscal year, June 30, 1914, the bureau has organized the service in 20 municipalities, to wit: San Juan, Ponce, Mayaguez, Arecibo, Adjuntas, Añasco, Barceloneta, Bayamon (Cataño), Caguas, Carolina, Cayey, Ciales, Guayama, Juana Diaz, Juncos, Naguabo, Río Piedras, Utuado, Vega Baja, and Yabucoa.

In the 6,020 visits of inspection made, 84,621 different pieces of apparatus were tested in 3,293 different establishments, the classification of these apparatus being set forth in the following table:

	Correct and sealed.	Adjusted by inspectors.	Condemned for repairs.	Condemned and confiscated.	Total.
Counter scales.....	2,501	69	1,022	2,130	6,622
Per cent.....	37.75		29	32.21	
Spring scales.....	773	35	435	176	1,419
Per cent.....	54.47		30.15	12.41	
Platform scales.....	713	61	781	44	1,599
Per cent.....	44.59		48.84	2.75	
Computing scales.....	6	3	2		11
Weights.....	31,760	323	18,534	6,842	57,459
Per cent.....	55.27		32.25	11.91	
Linear measures.....	7,301		175	555	8,031
Per cent.....	90.90		2.33	6.77	
Counter tacks.....	3			13	16
Liquid measures.....	6,576		339	1,170	8,085
Per cent.....	73.69		5.91	20.40	
Milk bottles.....	696			167	863
Per cent.....	80			20	
Counter scales ordered exported out of the island.....					516
Total number.....	50,329	491	22,188	11,097	84,621
Per cent.....	59.47		26.22	13.11	

Of the above number of apparatus tested, 50,329 were sealed as correct, this number including all new apparatus manufactured in or brought into Porto Rico after the enforcement of the law; 491 instruments were personally adjusted by the inspectors; 22,188 were instruments rejected for repair; 11,327 were condemned and confiscated, and 516 counter scales found in the stock of merchants were ordered exported out of the island on account of their incorrectness due to rudimentary construction.

Realizing that the correctness of the instruments does not always insure correct deliveries of commodities, as soon as the general inspection in a municipality is over a constant vigilance is exercised by the inspectors over the "hand behind the counter." In the few municipalities where the first general inspection has been completed, the inspectors have reweighed 3,453 packages; 3,223 of these packages, or 93.34 per cent, were correct or slightly in excess, and only 230 packages, or 6.66 per cent, were short; and the average error on all these packages was +1.192 per cent. These results are most satisfactory, and show the good will of the merchants to comply with the law.

Experience having demonstrated as a general rule that the purpose of the law is more effectively accomplished by educational rather than by punitive measures, the bureau has followed the policy of bringing to the courts only those cases of flagrant bad faith, and the first offense is always dealt with administratively. Consequently only 54 cases have been tried by the courts. Of these, 27 were violations of the bread regulation requiring the placing of a weight label on each loaf, 21 were for short deliveries of commodities, and the remaining 6 were dismissed.

The bureau has just initiated the work of testing all the large capacity scales on the island used by railroad companies, sugar centrals, and other corporations. As this work requires the handling and transportation of at least 2 tons of test weights, special arrangements had to be made to enable the bureau to have all such scales tested before the beginning of the next sugar-cane crop. When this work is done the numerous controversies now arising between "colonos," sugar mills, and railroads will be greatly reduced, as all parties concerned will be satisfied as to the correctness of each other's instruments.

The law requires that "all goods, wares, or merchandise in boxes, packages, bundles, or containers which shall be the object of industrial or commercial transactions, shall have the net weight or quantity thereof plainly marked upon the outside of such boxes, packages, bundles, or containers," under rules and regulations issued and promulgated by the secretary of Porto Rico.

In view of the fact that the Federal Government was on the eve of promulgating rules and regulations bearing upon the same subject, applicable to interstate commerce, it was deemed advisable to wait for the promulgation of such Federal rules and regulations before promulgating our own. In the meantime, however, the bureau has been addressing circular letters to domestic and foreign manufacturers and importers with a view to familiarizing them with the requirements of the law, and thus facilitate its enforcement.

The bureau has under study the regulations for the measures used in transactions involving the sale, picking, and transfer of coffee in berries. Investigations made have proven the utter lack of uniformity in the sizes of the measures used for this purpose. The so-called "almud" (a measure which is illegal under the present law) is the measure generally used, and its capacity varies from 20 to 30 quarts, according to the whim of the user. When one considers that a great portion of our rural population is dependent upon the coffee industry for their existence, and that coffee pickers are paid by the measure and not by the day, the necessity of standardizing and regulating the measures used in this industry becomes imperative.

During the short period of time in which the bureau has been at work it has become convinced of the imperious necessity of eliminating one of the provisions of the existing law, the enforcement of which is bringing about results contrary to the purpose of its enactment. The law recognizes and establishes three systems of liquid measures, to wit, the liter, with its multiples and submultiples; the imperial gallon, with its customary subdivisions; and the Porto Rican "cuartillo." The quartillo being one-fifth of a gallon and the imperial quart being one-fourth of a gallon, the submultiples of these two measures must necessarily be very nearly alike in capacity. The confusion that must result from the subdivision of the imperial gallon into fifth as well as into fourth parts, and these again into half and fourth parts, must lead to the commission of fraud, especially in view of the fact that the same Spanish name is used in Porto Rico to designate both the quart and the quartillo, both measures being called "cuartillo."

With a view of preventing in part such a state of affairs and of gradually securing the elimination of the use of the quartillo, as the most logical means of protecting the public from the evils resulting from the use of two measures so nearly alike in capacity and bearing the same name, since the law did not specifically authorize the sub-

division of the cuartillo, this was not allowed in the rules and regulations. Experience has demonstrated, however, that the only effective way in which this result can be attained is by the elimination of the cuartillo as a legal unit of measure in Porto Rico. The cuartillo being used from time immemorial by the people of this island, it will be impossible to eradicate the habit of buying by its half and fourth so long as the cuartillo is a legal measure. For the reasons set forth above, and in view of the fact that the metric and the imperial liquid capacity measures are amply sufficient, the third measure being an arbitrary measure leading only to confusion and fraud, it is considered advisable that legislative action should be taken immediately to eliminate the cuartillo from our statute.

Porto Rico has kept abreast with the world's progress, and prosperous electric plants are to-day established in all the municipalities of any importance, and it will be only a short time before every municipality is lighted by electricity. Waterworks are also being installed in a considerable number of cities and towns and gas plants in the most important cities of the island. The consumption of the electric power, gas, and water is generally measured by the use of a meter. The inspection of these meters and the verification of their correctness comes therefore within the jurisdiction of the bureau of weights and measures. At present, when a consumer believes that his bill is arbitrary, the only recourse he has is to appeal to the company, and the consumer is seldom satisfied as to the decision of the matter by the company, this being an interested party. Consequently a long train of controversies ensue. Therefore, the necessity of applying a remedy to this most unsatisfactory state of affairs in such a manner as will protect the interests of all parties concerned is self-evident, and is further emphasized by the large number of complaints received from the consumers all over the island of arbitrary charges made. While undoubtedly the bureau of weights and measures has legal jurisdiction in the matter, it can not furnish the relief sought for on account of lack of funds to provide for the necessary equipment and personnel to carry out this service. It is, therefore, urgently recommended that an appropriation be made of the necessary funds for the purpose, so that the bureau may be able to investigate all complaints and test all electric, gas, and water meters.

BUREAU OF SUPPLIES, PRINTING, AND TRANSPORTATION.

This bureau is formed of three divisions—supply division, printing division, and transportation division.

The working hours, including the office force, are from 8 a. m. to 5 p. m., or eight actual working hours per day.

The total purchases for the last fiscal year, including those for the irrigation service, amounted to \$589,605.17, divided as follows: Purchases from merchants in Porto Rico, \$339,755.36; purchases from merchants in United States, \$249,849.81.

There are included in the last amount \$188,554.75, which was paid for textbooks, general school supplies, heavy machinery, weights and measures, making and trimming police uniforms, etc.

The total sales for the year were \$680,152.42. Of this amount there was a sum of \$48,256.67 on which the usual surcharge was not collected.

During the past year all supplies handled by the bureau were purchased by public call for bids, and the prices obtained in that way are the lowest that have been quoted for the last five years. The bureau has discharged all its obligations very promptly, and by so doing has saved \$1,122.72 by the discount of 2 per cent granted by merchants in Porto Rico for cash payment of bills. The merchants of this island, as a whole, are now showing more interest in the government purchases than they have since the bureau has been in existence. This is due principally to the fact that almost all of said merchants have become convinced that in making all the purchases on public bids they are placed on an exactly equal basis. This year when the call was made for bids on the general school supplies there were 92 merchants who submitted bids, while three years ago there were only 22 bids received on the same items.

The value of work turned out by the printing division was \$62,959.32. Some of the largest jobs done during the past 12 months are as follows:

Internal-revenue stamps.....	60,503,000
Law books, supreme court decisions, journals, cash books, ledgers, registers, etc.....	19,580
Pamphlets.....	173,452
Letter heads, index cards, etc.....	9,587,829

New machinery of the latest type has been acquired so as to enable the bureau to make a further reduction in the cost of printing and bindery work.

The transportation division furnished 65,713 kilometers of transportation in 1913-14 at a cost of 21.07 cents per kilometer, as against 84,917 kilometers furnished during

the previous year (1912-13), which is a decrease of 19,204 kilometers, or 22½ per cent, due to the fact that different departments were owning and operating cars not under the jurisdiction of the bureau. An act was passed by the last legislature, and approved on March 12, 1914, reducing to 16 the number of automobiles to be maintained by the insular government, and empowering the governor to regulate the use thereof. Under the provisions of said act, the governor issued an executive order on May 6, 1914, making the assignment of some automobiles to certain offices and departments which need to use them more frequently and in emergency cases, and placing the balance of the cars under the absolute custody and control of this bureau, which will be obliged to maintain them in good condition and will furnish them for official business upon requisition under the rules and regulations made by the governor.

For further information as to the work accomplished by this bureau in the preceding fiscal year, attention is invited to the statements attached hereto.

EXPENDITURES.

The expenditures in this office during the last fiscal year, including the bureau of weights and measures, were as follows: Salaries, \$29,535.45; contingent expenses, \$3,537.05; publication of an Official Gazette, \$5,918.50; miscellaneous transportation, \$696.79; compilation of laws and codes of Porto Rico, \$1,637.50; personnel and other expenses for establishing and regulating standard systems of weights and measures, \$14,731.48; in all, \$56,056.77.

The bureau of supplies, printing, and transportation is established on a self-supporting commercial basis. No specific appropriation is made for the expenditures thereof, and all the cost of operation of the bureau is covered by a surcharge made upon the value of all material and supplies furnished. Said surcharge was reduced the last year from 7½ to 7 per cent, this reduction being the second one in the past three years, and a further reduction could be made if all of the material and supplies were standardized as far as possible and purchased through the bureau, as the amount of the transactions of the bureau would then be considerably increased and, the supplies could be bought in larger quantities at much lower prices than at present.

PERSONNEL.

The force of the secretary's office proper consists of 1 assistant secretary, 1 chief clerk, 14 clerks, including translators and stenographers and 2 messengers, a little more than the force employed in 1908-9, although the work of the office has been more than doubled during the last five years on account of additional duties imposed upon it by the governor and the legislature.

The force of the bureau of weights and measures is composed of the following personnel: One chief, 1 assistant chief, 1 English-Spanish stenographer, 1 typewriter, 6 traveling inspectors, and 1 warden. The 6 insular inspectors and the mayor's delegates constitute the field force of the bureau.

The clerical help as well as the labor help in the bureau of supplies, printing, and transportation is regulated by the volume of business handled through the bureau, 72 men being at present employed therein.

Due to absences of the governor from the island and the temporary performance of his duties by the secretary of Porto Rico, and also to absences, on leave, of the secretary himself, the undersigned has been acting as head of this department in five periods during 1913-14, viz, from October 2, 1913, to November 19, 1913; from December 3, 1913, to January 15, 1914; from February 4, 1914, to March 4, 1914; from April 3, 1914, to April 12, 1914; and from April 21, 1914, to June 30, 1914; in all, more than a half of the whole fiscal year. The resignation of the secretary of Porto Rico, Mr. M. Drew Carrel, became effective on the last date.

In closing this report I wish to acknowledge the loyalty and efficiency with which all the employees of this department have performed their duties. Especially I desire to show my appreciation of the good services rendered by the chief clerk, Mr. Elton T. Hull, and of the valuable support and cooperation he has given to me at all times during my temporary performance of the secretary's duties, and by Messrs. Eduardo J. Saldaña and D. P. Campbell, chiefs of the bureaus of weights and measures and supplies, printing, and transportation, respectively, whose devotion to work and efficiency in the direction and management of said bureaus deserve high consideration.

Respectfully submitted.

R. SIACA PACHECO,
Acting Secretary of Porto Rico.

The GOVERNOR OF PORTO RICO,
San Juan, Porto Rico.

STATEMENT No. 1.—Domestic corporations registered in the office of the secretary of Porto Rico during the fiscal year 1913-14.

Name.	Location.	Principal purposes.	Total authorized capital stock.	Paid-in capital with which the corporation commenced business.
A. McCormick's Co.....	Guayama.....	Agricultural.....	\$25,000.00	\$2,000.00
The Lipsett Hatco Co.....	San Juan.....	General mercantile business.....	30,000.00	4,700.00
The Atlas Commercial Co.....	Ponce.....	Automobile transport.....	60,000.00	10,000.00
The San Juan Coal Co.....	San Juan.....	Dealers in coal, charcoal, etc.....	10,000.00	1,000.00
Ne v Corsica Centrale Corporation.....	do.....	Sugar.....	500,000.00	1,000.00
Jockey Club de Puerto Rico.....	do.....	Horse racing.....	3,000.00	1,500.00
Higamo Land Co.....	Ponce.....	Cultivation of lands, etc., in Santo Domingo.....	20,000.00	5,000.00
Ganaderia Cerrillos Co.....	Mayaguez.....	Cattle.....	25,000.00	1,070.00
La Corona Cigar Co.....	San Juan.....	Tobacco.....	15,000.00	4,200.00
Parzardi, Maxoral & Co. (Inc.).....	Ponce.....	Automobile transport.....	50,000.00	1,000.00
The Pope-Hartford Line.....	San Juan.....	do.....	5,000.00	1,000.00
Sociedad Progreso y Economía.....	Yabucoa.....	Mercantile.....	4,000.00	1,000.00
The Mansfield Plantations.....	Arecibo.....	Fruit growing.....	75,000.00	1,500.00
Compañia Industrial de Productos de Coco (Coconut Products Industrial Co.).....	San Juan.....	Coconut cultivation.....	10,000.00	1,000.00
Compañia de Luz y Fuerza Eléctrica de Lares.....	Lares.....	Electric plant.....	20,000.00	1,100.00
Caribbean Canning Co.....	Mayaguez.....	Manufacture of fruit products.....	50,000.00	1,000.00
Julio Godreau Co.....	Salinas.....	Agricultural.....	200,000.00	5,000.00
Comerio Tobacco Co.....	Comerio.....	Tobacco.....	100,000.00	2,000.00
Total.....			1,202,000.00	45,000.00

STATEMENT No. 2.—Foreign corporations registered in the office of the secretary of Porto Rico during the fiscal year 1913-14.

Name.	Location.	Agent.	Address.	Principal purposes.	Paid-in capital stock.	Total authorized capital stock.
Compagnie Française des Câbles Télégraphiques.....	Paris, France.....	Hernand Behn.....	San Juan, P. R.....	Submarine cables.....	\$2,085,100	\$2,685,100
Boston Molasses Co.....	Boston, Mass.....	Pedro Salazar.....	do.....	Dealers in molasses.....	250,000	250,000
Spanish American Fruit Co.....	Plainfield, N. J.....	Jose R. F. Savage.....	do.....	Fruits.....	43,000	500,000
Vega Valley Orchards (Inc.).....	Providence, R. I.....	Larrence W. Davis.....	Vega Alta, P. R.....	do.....	6,200	50,000
Rojas, Niese & Co. (Inc.).....	New York City, N. Y.....	Juan A. Perez.....	San Juan, P. R.....	Merchandise, export and import.....	150,000	150,000
The B. F. Goodrich Rubber Co.....	Detroit, Mich.....	Julián C. Elizondo.....	do.....	Dealers in rubber goods.....	500,000	500,000
Porto Rico Coal Co. (Inc.).....	New York City, N. Y.....	Hernand Behn.....	do.....	Dealers in coal, etc.....	4,300	100,000
City of Ponce Gas Co.....	Wilmington, Del.....	F. Manuel Toro.....	Ponce, P. R.....	Gas works.....	250,000	250,000
Total.....					3,889,700	4,485,100

STATEMENT No. 3.—Associations not for pecuniary profit registered in the office of the secretary of Porto Rico during the fiscal year 1913-14.

DOMESTIC.

Name.	Location.	Nature of organization.
Gremio del Trabajo.....	Guayama, P. R.	Beneficial.
Loría Adelfia.....	Mayaguez, P. R.	Fraternal.
Biblioteca Pública de Cataño.....	Cataño, P. R.	Educational.
Club Eugenio María de Hostos.....	San Juan, P. R.	Social and educational.
Asilo de Huérfanas de Ponce.....	Ponce, P. R.	Charitable and educational.
Hijas de la Caridad de San Vicente de Paul de Puerto Rico.....	San Juan, P. R.	Do.
The Puerto Rico Bee Keepers' Association.....	Ponce, P. R.	To promote the interests of the bee keepers of Porto Rico.
Casino San Rafael.....	Quebradillas, P. R.	Social.
Club Muñoz Rivera.....	Arecibo, P. R.	Political.
El Zenit.....	Puerta de Tierra, San Juan, P. R.	Beneficial.
Federación de los Espiritistas de Puerto Rico.....	San Juan, P. R.	Spiritualist doctrine.
Asociación del Personal Técnico del Servicio de Sanidad de Puerto Rico.....	do.	Sanitation.
The Young Men's Christian Association of San Juan.....	do.	Social.
Sindicato de los Trabajadores de los Muelles de Puerto Rico.....	Puerta de Tierra, San Juan, P. R.	Protection of longshoremen.
Asociación Optométrica de Puerto Rico.....	San Juan, P. R.	Professional.
Liga Antituberculosa de Ponce.....	Ponce, P. R.	Charitable.
Club de Damas de Juana Díaz.....	Juana Díaz, P. R.	Social and charitable.
Auxilio Mutuo.....	Guánica Central, P. R.	Beneficial.
Logia Faro de la Marina No. 8680 (G. O. U. de O. F.).....	Ponce Playa, P. R.	Fraternal.
Sociedad de Auxilio Mutuo El Amparo.....	Jagüeta, Cabo Rojo, P. R.	Beneficial.
Aguadilla Progresista.....	Aguadilla, P. R.	Development of Aguadilla.
Servas de María de Puerto Rico.....	San Juan, P. R.	Charitable.
Liga Progresista de Coamo.....	Coamo, P. R.	Development of Coamo.

FOREIGN.

Name.	Principal office.	Agent.	Nature of organization.
Institute of Mission Helpers of Baltimore City.....	Baltimore, Md....	Bridget Mary Conlon, of San Juan, P. R.	Educational, social, charitable, etc.
Heralds of Liberty.....	Huntsville, Ala....	Harold R. Edwards, of San Juan, P. R.	Fraternal and beneficial.

List of foreign consuls.

Country.	Name.	Rank.	Residence.
Argentine Republic.....	Sergio Ramírez.....	Vice consul.	San Juan.
Austria-Hungary.....	Joannes D. Stubbe.....	Consul.	Do.
Belgium.....	A. Bravo.....	Vice consul.	Mayaguez.
Do.....	J. Lacot.....	do.	Ponce.
Do.....	J. E. Saldaña.....	Consul.	San Juan.
Do.....	Ch. de Waepenaert.....	Consul general.	Habana, Cuba.
Brazil.....	Waldemar E. Lee.....	Vice consul.	San Juan.
Do.....	Albert Edward Lee.....	Commercial agent.	Do.
Colombia.....	Manuel R. Morales.....	Consul.	Ponce.
Do.....	M. R. Calderón.....	do.	San Juan.
Costa Rica.....	Nicolás Megwinoff.....	do.	Do.
Cuba.....	Fernando Alen an y Vallée.....	do.	Arecibo.
Do.....	Alberto Bravo González.....	do.	Mayaguez.
Do.....	Ernesto H. Lienau y Lange.....	Honorary consul.	Aguadilla.
Do.....	Baldomero Marozzi.....	Provisional consul (to act during absence of consul or as otherwise necessary).	Ponce.
Do.....	José Robleday Conill.....	Consul.	Do.
Do.....	José Caminero y Shelton.....	do.	San Juan.
Denmark.....	Antonio Roig.....	Vice consul.	Humacao.
Do.....	Alberto Bravo.....	do.	Mayaguez.
Do.....	Carlos Armstrong.....	Consul.	Ponce.
Do.....	T. G. I. Waymouth.....	Vice consul.	San Juan.
Do.....	Jorge Armstrong.....	Provisionally in charge...	Ponce.

List of foreign consuls—Continued.

Country.	Name.	Rank.	Residence.
Dominican Republic.	José Janer.....	Vice consul.....	Humacao.
Do.....	Eduardo Fronteras.....	do.....	Aguadilla.
Do.....	Blas C. Silva.....	do.....	Ponce.
Do.....	Ramón Almonte.....	Consul.....	San Juan.
Do.....	Fernando Alemán.....	Honorary vice consul.....	Arecibo.
Do.....	Antonio Cabral.....	Consul general.....	San Juan.
Do.....	J. O. Treanor.....	Honorary vice consul.....	Guanica.
Do.....	Bayoan L. de Hostos.....	Consul.....	Mayaguez.
Do.....	Juan A. Pérez.....	Honorary vice consul.....	San Juan.
France.....	P. Sandoz.....	Consular agent.....	Humacao.
Do.....	Dr. André Orsini.....	do.....	Mayaguez.
Do.....	Ch. Le Brun.....	do.....	Vieques.
Do.....	Louis Raphael Vincent Leccia.....	do.....	Ponce.
Do.....	Joseph René Pierre Daubrée.....	Consul.....	Porto Rico.
Do.....	Eugenio Elie LeFranc.....	Consular agent.....	Arecibo.
Do.....	William Louis Napoleon de Courthial.....	Vice consul.....	San Juan.
Germany.....	Julius Umbach.....	do.....	Ponce.
Do.....	Waldemar Hepp.....	Consul.....	San Juan.
Do.....	Adolph Koester.....	Vice consul.....	Arecibo.
Do.....	Ernest H. Lienau.....	do.....	Aguadilla.
Do.....	Otto Ohrt.....	do.....	Mayaguez.
Great Britain.....	Antonio Roig.....	do.....	Humacao.
Do.....	Adolph Steffens.....	do.....	Mayaguez.
Do.....	Fernando Miguel Toro.....	do.....	Ponce.
Do.....	Thomas G. T. Waymouth.....	do.....	San Juan.
Do.....	Henry Alexander McCormick.....	do.....	Arroyo-Guayama.
Do.....	Lorenzo Oliver.....	do.....	Arecibo.
Do.....	George Ambrose Pogson.....	Consul.....	San Juan.
Do.....	Thomas Boothby, jr.....	Vice consul.....	Mayaguez.
Guatemala.....	Carlos Vére.....	Consul.....	San Juan.
Haiti.....	Charles Vére.....	do.....	Do.
Do.....	Adolph Steffens.....	Vice consul.....	Mayaguez.
Do.....	Blas C. Silva.....	do.....	Ponce.
Italy.....	F. F. Costa.....	Consular agent.....	Do.
Do.....	Alessandro Bozzo.....	Consul.....	San Juan.
Do.....	Giacomo Antonio Caino.....	Consular agent.....	Mayaguez.
Japan.....	Gasutaro Numano.....	Consul.....	New York.
Mexico.....	Federico Gatell y García Quedo.....	Vice consul.....	Mayaguez.
Do.....	Manuel Paniagua y Oller.....	do.....	San Juan.
Netherlands.....	Jacobo Bravo.....	do.....	Mayaguez.
Do.....	Otto E. A. F. Wantzellius.....	do.....	Ponce.
Do.....	Albert F. Lee.....	Consul.....	San Juan.
Nicaragua.....	Francisco Cancio y Vendrell.....	Vice consul ad interim.....	Ponce.
Do.....	Ramón M. Capote.....	Consul ad interim.....	San Juan.
Norway.....	Thomas Edward Lee.....	Vice consul.....	Ponce.
Do.....	Alfonso Manuel Fernández.....	Consul.....	San Juan.
Panama.....	Charles Vére.....	do.....	Do.
Do.....	Matías Vidal.....	Honorary consul.....	Ponce.
Paraguay.....	Manuel Fernández Juncos.....	Consul.....	San Juan.
Peru.....	Dr. Manuel J. Núñez.....	do.....	Do.
Portugal.....	José María Lomba.....	do.....	Do.
Spain.....	Antonio Ma. Ors y Call.....	Honorary vice consul.....	Humacao.
Do.....	Juan Vázquez y López Amor.....	Honorary consul.....	Mayaguez.
Do.....	Francisco Pelegrí Roger.....	Honorary vice consul.....	Do.
Do.....	Florencio Suárez.....	do.....	Ponce.
Do.....	Avelino Portela Rolán.....	do.....	Vieques.
Do.....	José M. Martínez de Pons.....	Vice consul.....	San Juan.
Do.....	Juan Casellas.....	Honorary vice consul.....	Aguadilla.
Do.....	Fmilio de Motta y Ortiz.....	Consul.....	San Juan.
Sweden.....	Johann Friedrich von Uffel Schomburg.....	do.....	Do.
Do.....	Max Karl Wilhelm Heine.....	Vice consul.....	Ponce.
Uruguay.....	Jacobo Bravo y González.....	do.....	Mayaguez.
Do.....	Carlos Armstrong.....	do.....	Ponce.
Do.....	Manuel Méndiz Morales.....	Consul.....	San Juan.
Do.....	Manuel Gómez López.....	Vice consul.....	Do.
Venezuela.....	Adolfo Steffens.....	Consul.....	Mayaguez.
Do.....	Sebastián Bonet.....	do.....	Arecibo.
Do.....	Juan Eugenio Medina.....	Vice consul.....	San Juan.
Do.....	Bernabé Planas Alamo.....	Consul.....	Do.

List of notaries public registered in the office of the secretary of Porto Rico.

[Names of notaries who registered during the fiscal year 1913-14 are followed by an asterisk (*).]

Name.	Residence.	Date of registration.
Abella Bastón, Severo.....	Humacao.....	Mar. 18, 1912
Abella Balco, Luis.....	San Juan.....	Dec. 20, 1905
Acevedo, Francisco *.....	Lares.....	Mar. 2, 1914
Acosta, Mariano R.....	Aguadilla.....	Jan. 6, 1906
Acosta y Acosta, José Julián.....	Bayamón.....	Apr. 25, 1910
Acosta y Quintero, Angel.....	Ponce.....	June 18, 1901
Acosta y Quintero, Eduardo.....	do.....	Aug. 9, 1907
Acuña Aybar, Eduardo.....	San Juan.....	Mar. 25, 1902
Agosto Abadía, Adrián.....	do.....	Apr. 22, 1910
Agrait Aldea, Ricardo.....	Arecibo.....	May 20, 1909
Alegria, José S.....	Manatí.....	Jan. 13, 1913
Alfonzo Bauzá, Osvaldo.....	Utahdo.....	Nov. 17, 1903
Amadeo, Antonio J.....	San Juan.....	June 27, 1910
Amill Negroni, J. Salvador.....	Mayaguez.....	Oct. 9, 1903
Antonsanti, Frank.....	San Juan.....	Feb. 1, 1907
Aponte Rodríguez, Arturo.....	Humacao.....	Nov. 30, 1908
Aponte Rodríguez, Leandro.....	Yabucoa.....	Feb. 1, 1906
Arce Rollet, Rafael.....	Caguas.....	July 7, 1902
Arnaldo Sevilla, Alfredo.....	Mayaguez.....	Mar. 25, 1912
Arrillaga Urrutia, Rafael.....	Añasco.....	Oct. 22, 1906
Becerra Lacot, Luis A.....	Ponce.....	July 24, 1902
Belaval y Veve, Horacio Sastraño.....	San Juan.....	Sept. 18, 1903
Benedicto y Geigel, José E.....	do.....	Feb. 4, 1903
Benet, José.....	Mayaguez.....	Feb. 10, 1909
Benítez, Celestino.....	Humacao.....	Mar. 5, 1913
Benítez Castaño, Eugenio.....	San Juan.....	Jun. 2, 1905
Benítez Flores, Manuel.....	do.....	Sept. 3, 1912
Bernardini de la Huerta, Tomas.....	Guayama.....	June 3, 1901
Besosa, Harry F.*.....	San Juan.....	June 24, 1914
Blanes, Enrique.....	Mayaguez.....	Oct. 4, 1911
Blasco y Pagán, Alfredo.....	Aguadilla.....	Apr. 7, 1910
Brunet del Valle, Carlos *.....	Juana Díaz.....	July 16, 1913
Brusi y Alvarez, Alberto.....	Camuy.....	Dec. 5, 1903
Buitrago, Carlos B.....	Caguas.....	June 27, 1911
Bursat, Victor *.....	Humacao.....	Jan. 30, 1914
Calzada y Hernández, Gerónimo.....	Fajardo.....	May 29, 1902
Campillo, Enrique.....	San Juan.....	Jan. 24, 1913
Campillo y Abrams, Luis.....	do.....	Mar. 6, 1901
Canales y Rivera, Nemesio R.....	Ponce.....	Mar. 11, 1908
Capó Cintrón, Eduardo.....	San Juan.....	Mar. 31, 1911
Capó Matres, Luis.....	Guayama.....	June 24, 1910
Carballeira Cañellas, Ignacio.....	San Juan.....	Feb. 1, 1912
Casaldue y Goicochea, Felipe.....	Ponce.....	Apr. 13, 1901
Casta Fornés, Gerónimo *.....	Añasco.....	Mar. 10, 1914
Castillo León, Tomás.....	Ponce.....	Dec. 2, 1907
Castro, Antonio F.*.....	do.....	Oct. 6, 1913
Cervony Gely, Francisco.....	Guayama.....	Nov. 10, 1910
Chardón y León, Carlos F.....	Ponce.....	Jan. 29, 1904
Cintrón Lastra, Rafael.....	Guayama.....	Oct. 15, 1912
Coballes Gandía, Lorenzo *.....	Hatillo.....	June 24, 1914
Cobián y Romen, Rafael.....	Bayamón.....	May 1, 1903
Coll Cuchí, Cayetano.....	San Juan.....	May 18, 1908
Coll Cuchí, José.....	do.....	July 8, 1912
Cordero Rodríguez, Rosendo *.....	Barros.....	Dec. 23, 1913
Cornwell, F. L.....	San Juan.....	Apr. 19, 1902
Crespo, Ulbiano, jr.*.....	Arecibo.....	Oct. 27, 1913
Crosas y Graham, Anders B.....	San Juan.....	June 5, 1907
Cuchí y Arnau, Felipe.....	do.....	May 22, 1905
Dapena y Pacheco, Ramón.....	Ponce.....	May 18, 1905
Descartes y Colón, Francisco G.....	do.....	Jan. 16, 1906
Díaz Arana, Ernesto.....	Bayamón.....	May 24, 1913
Díaz, Herminio.....	San Juan.....	Mar. 11, 1901
Díaz, José E.....	do.....	Oct. 7, 1910
Diego, José de.....	Mayaguez.....	Apr. 3, 1901
Domínguez, Jorge V.....	San Juan.....	Dec. 15, 1910
Domínguez Rubio, Celestino.....	Guayama.....	Mar. 18, 1904
Dottin, Eduardo H. F.*.....	San Juan.....	Sept. 26, 1913
Fajardo Cardona, Pascasio.....	Mayaguez.....	Apr. 12, 1910
Feliú, Leopoldo.....	do.....	May 9, 1910
Fernández García, B.....	Cavey.....	Mar. 11, 1910
Fernández, José F.....	Ponce.....	July 29, 1904
Fernández Vanga, Epifanio.....	San Juan.....	Oct. 29, 1903
Ferrer, Rafael F.....	do.....	May 15, 1911
Figueroa Giménez, José E.....	do.....	Feb. 24, 1909
Figueroa, Manuel Oscar.....	Arecibo.....	Mar. 27, 1907
Flores Colón, Eduardo *.....	Ponce.....	Nov. 14, 1913
Foote, Charles E.....	Yauco.....	June 6, 1902
Fornés, Benito.....	San Germán.....	July 10, 1902
Fornaris, Fernando B.*.....	Ponce.....	Nov. 21, 1913

List of notaries public registered in the office of the secretary of Porto Rico—Continued.

Name.	Residence.	Date of registration.
Francis, Hugh R.	San Juan.	Aug. 21, 1911
Franco Soto, Carlos.	Aguadilla.	Mar. 11, 1905
García Ducós, Juan.	do.	Dec. 17, 1912
García Veve, Angel.	Fajardo.	June 16, 1905
Geigel, Juan Eugenio.	Mayaguez.	Oct. 13, 1904
Geigel Sabat, Fernando J.	San Juan.	May 2, 1910
Giménez, Francisco.	Ponce.	Apr. 12, 1910
Giménez García, Lorenzo A.	Caguas.	July 11, 1902
Gómez, José I.	Arecibo.	Aug. 26, 1904
Gómez, Ricardo A. *	Mayaguez.	Jan. 17, 1914
Gonzalez Darder, Enrique.	San Juan.	July 3, 1906
González Fagundo, Francisco.	Humacao.	Jan. 10, 1911
González García, Pedro.	San Juan.	Jan. 29, 1909
González y González, Julio César.	do.	Nov. 26, 1902
González López, Martín.	San Lorenzo.	Feb. 11, 1901
González Mena, Enrique.	Aguadilla.	June 19, 1911
Guerra, Gabriel.	San Juan.	Feb. 9, 1903
Guerra, Miguel.	do.	May 23, 1910
Guillermety, Rafael.	do.	Feb. 20, 1908
Guzmán Benítez, Juan de.	do.	July 6, 1901
Guzmán, Miguel.	Salinas.	Feb. 3, 1913
Hernández López, Juan.	San Juan.	Nov. 25, 1902
Hernández Usera, José.	do.	June 12, 1906
Horton, Benjamin J.	Mayaguez.	Jan. 23, 1913
Huyke, Juan B.	Humacao.	June 30, 1911
Iriarte, Celestino, jr.	San Juan.	June 20, 1911
Janer Arias, Felipe.	do.	Feb. 8, 1912
Jesús, Angel R. de *	Ciales.	May 13, 1914
Jiménez Rivera, Felipe *	Arecibo.	Nov. 15, 1913
Juan y Llaneras, Miguel.	San Germán.	July 11, 1902
Lastra Charriez, Alfonso.	Juana Díaz.	Dec. 9, 1912
Lefebre, Enrique.	San Juan.	May 22, 1913
León Luzo, Sergio *	Juana Díaz.	Dec. 9, 1913
León, Rafael.	Ponce.	Jan. 19, 1901
López Acosta, José A.	San Germán.	Dec. 9, 1907
López Cruz, Joaquín.	Fajardo.	May 23, 1912
López Gastambide, Ezequiel de Jesús.	San Juan.	Sept. 18, 1903
López Landrón, Rafael.	do.	Nov. 26, 1902
López Tizol, Eduardo *	do.	Feb. 10, 1914
Malaret, Augusto.	do.	Jan. 13, 1911
Marín Marión, Alberto.	do.	Feb. 11, 1913
Marín Marión, Eduardo.	Uttao.	Do.
Márquez y Abrams, Emanuel.	Quebradillas.	Mar. 9, 1909
Márquez Huertas, Enrique.	Bayamón.	Dec. 24, 1908
Martínez Alvarez, Rafael.	San Juan.	Nov. 4, 1910
Martínez Dávila, José.	do.	Jan. 14, 1909
Martínez Dávila, Manuel A.	Guayama.	Jan. 10, 1911
Martínez Delgado, Arturo *	Humacao.	Feb. 2, 1914
Martínez, Fernando E. *	San Lorenzo.	Mar. 6, 1914
Martínez, José C.	San Juan.	Jan. 10, 1911
Martínez Nadal, Rafael.	Ponce.	Jan. 14, 1913
Martínez, Rivas, Carmelo.	do.	July 30, 1902
Mas, Félix C.	Caguas.	Feb. 7, 1913
Mas y Gelpi, José.	do.	Apr. 6, 1909
Massari y Massari, Domingo.	San Juan.	Apr. 6, 1910
Mena de la Torre, Andrés.	Caguas.	Feb. 20, 1912
Méndez Vas, Luis.	Mayaguez.	June 5, 1901
Mendín Sabat, Luis.	Caguas.	Oct. 17, 1911
Mercader, Luis.	Aguadilla.	Oct. 17, 1912
Miranda, Herminio.	Arecibo.	Feb. 18, 1913
Montserrat Simó, Damián.	San Juan.	Jan. 17, 1902
Montserrat y Suro, Damián.	do.	June 19, 1908
Morales Acosta, Ignacio.	Bayamon.	May 19, 1913
Morales, Marcos Miguel *	San Juan.	Jan. 27, 1914
Morera, Martínez, Juan.	do.	June 28, 1909
Moscoso, Guillermo H.	Mayaguez.	Jan. 14, 1913
Mott, T. D., jr.	San Juan.	Feb. 19, 1904
Muñoz Morales, Luis.	do.	Mar. 17, 1909
Navarro Ortiz, Francisco.	Cayeve.	Jan. 14, 1913
Nazario de Figueroa y Jesús, Joaquín.	San Germán.	July 10, 1901
Nazario Lugo, Amadeo.	Yauco.	May 11, 1911
Negrón Sanjurjo, Quintín.	San Juan.	Jan. 18, 1908
Oller Díaz, José.	Bayamón.	June 29, 1906
Padró, Angel.	Arecibo.	Feb. 27, 1904
Palacios y Rodríguez, Rafael.	San Juan.	July 29, 1901
Palmer, Santiago B.	do.	Oct. 4, 1901
Parra, Francisco.	Ponce.	Mar. 2, 1901
Pasarelli y Riis, Augusto.	do.	Nov. 9, 1906
Paz Urdaz, Manuel.	Arecibo.	Nov. 20, 1903
Pérez, Celestino J.	Comerio.	Jan. 22, 1909
Pesquera, Ramón S.	Bayamón.	Apr. 9, 1910

List of notaries public registered in the office of the secretary of Porto Rico—Continued.

Name.	Residence.	Date of registration.
Picornell Cardona, Salvador.....	San Juan.....	Jan. 20, 1909
Piñero Rodríguez, Fulgencio.....	Juncos.....	Jan. 25, 1912
Polanco de Jesús, Valentín.....	Manatí.....	Jan. 13, 1913
Ponsa Parés, Enrique.....	San Juan.....	Mar. 16, 1911
Prado Morales, Francisco.....	Manatí.....	June 29, 1901
Quintana Cajas, Alfonso *.....	Coamo.....	Dec. 9, 1913
Quintero González de Quijano, Juan.....	Mayaguez.....	Dec. 20, 1910
Quiñones y Quiñones, Ramón.....	do.....	June 4, 1901
Ramírez de Arellano, F.....	San Juan.....	Apr. 27, 1908
Ramírez Vigo, Rodolfo.....	Mayaguez.....	Feb. 17, 1903
Ramos, José C.....	Guayama.....	Mar. 3, 1908
Reichard del Valle, Arturo.....	Aguadilla.....	Mar. 12, 1906
Reichard del Valle, Augusto.....	do.....	Apr. 18, 1910
Riera Palmer, Mariano.....	Mayaguez.....	Jan. 14, 1901
Rincón Plumey, Enrique.....	San Juan.....	Nov. 14, 1912
Rivera, Manuel A.....	Coamo.....	Nov. 20, 1905
Rivera, Pedro Amado.....	Arecibo.....	Jan. 26, 1909
Rodríguez, Antonio *.....	Patillas.....	Dec. 17, 1913
Rodríguez, Artemio P.....	San Juan.....	Dec. 10, 1910
Rodríguez Cebollero, José C.....	Manatí.....	Apr. 10, 1910
Rodríguez, Gustavo.....	Ponce.....	July 7, 1904
Rodríguez, José D.*.....	Lares.....	Dec. 23, 1913
Rodríguez, Juan Z.....	Arecibo.....	Jan. 11, 1901
Rodríguez Muñiz, Tulio *.....	Corozal.....	Feb. 19, 1914
Rodríguez Ortiz, V. F.....	Cayey.....	Mar. 9, 1908
Rodríguez, Ramón P.*.....	San Juan.....	Feb. 17, 1914
Rodríguez Rivera, Vicente.....	Cayey.....	Jan. 24, 1913
Rodríguez Serra, Manuel.....	San Juan.....	Nov. 8, 1905
Rola y Otero, Carlos M.....	Fajardo.....	Oct. 11, 1909
Rossy, Manuel F.....	San Juan.....	Feb. 17, 1909
Roura, Dr. Ramón.....	Mayaguez.....	Mar. 4, 1901
Sabater, José.....	do.....	Feb. 24, 1911
Salicrup Colón, Manuel Alberto.....	Ponce.....	Apr. 7, 1903
Samalea Iglesias, Luis.....	San Juan.....	Feb. 17, 1913
Sánchez Montalvo, Rafael.....	Ponce.....	Dec. 28, 1904
Santana, Pedro, jr.....	San Juan.....	May 27, 1913
Santoni, Félix.....	Arecibo.....	Apr. 6, 1904
Schroder Ramirez, Federico.....	Fajardo.....	June 20, 1910
Seix y Rosali, Jaime Casimiro.....	Ponce.....	Nov. 25, 1908
Socorro Ramos, Francisco.....	San Juan.....	Jan. 17, 1906
Soto Gras, Francisco.....	do.....	Apr. 18, 1910
Soto, Juan B.....	Aguadilla.....	Oct. 28, 1910
Suau Carbonell, Salvador.....	San Juan.....	June 9, 1906
Suliveres Rivera, Antonio.....	Arecibo.....	Nov. 11, 1903
Texidor y Alcalá del Olmo, Jacinto.....	San Juan.....	Nov. 19, 1901
Timothée, Pedro C.....	do.....	June 25, 1913
Tirado Verrier, Rafael.....	Humacao.....	Apr. 11, 1903
Todd, Roberto H.....	San Juan.....	July 30, 1908
Tormes García, Leopoldo.....	Ponce.....	May 5, 1913
Toro Colberg, Miguel del.....	Cabo Rojo.....	Oct. 5, 1910
Toro Fernández, C. del.....	do.....	Apr. 27, 1910
Toro, F. Manuel.....	Ponce.....	Jan. 3, 1906
Toro Soler, Ricardo del.....	Cabo Rojo.....	Jan. 22, 1909
Toro Vendrell, Rafael.....	Ponce.....	Mar. 1, 1901
Torre y Garrido, Francisco de la.....	San Juan.....	Jan. 16, 1906
Torregrosa, Angel M.....	Aguadilla.....	Apr. 7, 1913
Torres, José G.....	San Juan.....	Dec. 26, 1905
Torres Sallaberry, José Q.....	Salinas.....	May 1, 1913
Tous Soto, José.....	Ponce.....	Jan. 4, 1907
Tous Soto, Manuel L.....	Humacao.....	Mar. 11, 1909
Travecier, Carlos.....	do.....	June 23, 1910
Travieso Meva, Martín.....	San Juan.....	Oct. 6, 1905
Trujillo Guil, Antonio.....	do.....	May 31, 1912
Urrutia, Carlos V.....	Añasco.....	Mar. 7, 1912
Valdéz Cajas, Ulpiano.....	Humacao.....	Feb. 24, 1903
Vallecillo Mandry, Francisco *.....	San Juan.....	July 2, 1913
Vázquez, Angel A.....	Mayaguez.....	Oct. 4, 1910
Vázquez, Fernando.....	do.....	Mar. 29, 1913
Vendrell, Joaquín.....	Humacao.....	Jan. 21, 1913
Villamil Santana, Angel M.*.....	Manatí.....	Aug. 13, 1913
Wilcox, E. B.....	San Juan.....	Apr. 22, 1910
Wood, O. M.....	do.....	Oct. 17, 1910
Yordán Dávila, Luis L.....	Ponce.....	Feb. 26, 1903
Zavaleta Llompert, Miguel.....	Guayama.....	Nov. 11, 1902
Zayas Pizarro, Vivente.....	Ponce.....	Feb. 12, 1912

List of commissioners of deeds for Porto Rico in the United States, appointed by the governor of Porto Rico, and whose commissions are still in force.

Name and address.	State.	Appointed
Braman, Joseph B., 120 Broadway, New York City	New York	Jan. 25, 1911
Arroyo, Julián A., 82 Wall Street, New York City	do	Apr. 27, 1911
Pease, Leslie A., 215 Central Avenue, Dunkirk	do	Feb. 27, 1912
Miranda Ramón, 11 Broadway, New York City	do	Mar. 18, 1912
Hitt, Isaac R., 317-318 Maryland Building, Washington	District of Columbia	Apr. 25, 1912
Spaulding, Willis M., 509 Brisbane Building, Buffalo	New York	May 22, 1912
Earle, Ralph S., 35 Congress Street, Boston	Massachusetts	June 27, 1912
Millis, Wade, Ford Building, Detroit	Michigan	Sept. 24, 1912
Hesse, Charles Henry, 2017 East Eager Street, Baltimore	Maryland	June 1, 1913
Mountcastle, G. B., P. O. Box 927, Richmond	Virginia	Sept. 17, 1913
Paine, Edward S., 62 Cedar Street, New York City	New York	Mar. 16, 1914
Wurts, John S., 1224 Land Title Building, Philadelphia	Pennsylvania	July 2, 1914

OFFICE OF THE SECRETARY—BUREAU OF SUPPLIES, PRINTING, AND TRANSPORTATION.

Balance sheet, fiscal year 1913-14.

ASSETS.

Investment of property:		
Printing division	\$51,197.40	
Transportation division	21,552.34	
		\$72,749.74
Treasurer		21,166.01
Material and supplies in stock for issue	37,199.86	
Transportation supplies	1,894.85	
		39,094.71
Work in progress		10,980.24
Accounts receivable from departments, municipalities, and school boards		44,659.78
Office furniture and fixtures:		
New York	155.91	
San Juan	3,600.34	
		3,756.25
Insurance premium unearned		422.88
Live stock		275.00
Building		1,831.54
Bureau equipment		645.98
Suspense (accounts receivable)		1,600.60
Revised Statutes of Porto Rico		403.00
		<u>197,585.73</u>

LIABILITIES.

Investment	146,987.98	
Appropriation	25,000.00	
Irrigation service, advance	15,000.00	
Accounts payable	7,348.35	
Audited vouchers unpaid	84.46	
Suspense (accounts payable)	3,090.99	
		197,511.78
Surplus		73.95
		<u>197,585.73</u>

Profit and loss statement, fiscal year 1913-14.

OFFICE.

To Wages—		
Of regular employees	\$10,430.97	
Of temporary employees	19,619.11	
Of New York office employees including special disbursing officer A. T. Ruan	4,580.00	
Rent of New York office	925.00	
Telephone service	61.90	
Telegrams and cables	80.19	
Insurance of bureau stock and office furniture and fixtures	59.34	
Postage—		
New York office	8.76	
San Juan office	120.45	
Office stationery and supplies—		
San Juan	849.76	
New York	66.87	
Wrapping paper, twine, and general shipping supplies	79.13	
Printing for office use	153.55	
Power and light	224.40	
Water	45.86	
Laundry service	16.47	
Freight, cartage, and insurance	31.72	
Advertising for bids	57.76	
Office fixtures repairs	35.28	
Cost of feeding and shoeing mules for delivery-wagon service	223.42	
Post office letter-box rent	4.00	
Miscellaneous items, viz, paint, nails, etc.	30.52	
		<u>\$37,704.46</u>

PRINTING DIVISION.

To Wages—Continued.

Wages—	
Composing room.....	\$19,941.46
Press room.....	5,927.73
Bindery.....	10,281.09
Gasoline, oil, waste.....	598.63
Power and light.....	1,325.34
Stationery and general supplies.....	454.48
Insurance on machinery.....	231.79
Water.....	184.58
Laundry service.....	37.03
	<u>\$38,982.13</u>

TRANSPORTATION DIVISION.

Wages—	
Of employees.....	7,290.69
For work done on department cars.....	1,193.82
Insurance on cars.....	294.76
Material used for repairs.....	1,181.12
Automobile equipment.....	2,679.77
Gasoline.....	1,332.81
Oil and waste.....	183.25
Light.....	65.00
Office stationery and supplies.....	59.60
Ferrage.....	51.61
Chauffeurs' per diem.....	376.24
Telephone service.....	72.70
Water.....	230.44
Other expenses.....	77.59
	<u>14,989.40</u>

Surplus.....	91,675.99
	<u>3,649.68</u>
	<u>95,325.67</u>

Interest.....	314.37
Repairs and maintenance—	
Printing division.....	342.96
Building division.....	216.06
Traveling expense.....	1,082.80
Leaves of absence pay rolls.....	1,445.97
Printing division (refused work).....	1.20
Claim for back pay.....	11.20
Repayment of surcharge to interior department as authorized.....	170.96
Lost surcharge, etc., on sales.....	404.28
Suspense receivable (charged off).....	100.00
Difference of cost of old automobile sold.....	613.00
Repair to automobile damaged.....	271.50
	<u>4,974.30</u>
Net surplus for year.....	73.95
	<u>5,048.25</u>

SURCHARGE.

By 7½ per cent on sales from July 1 to Aug. 26, 1913.....	9,033.81
7 per cent on sales from Aug. 27, 1913, to June 30, 1914.....	31,048.68
7 per cent on direct purchase.....	.72
Amount charged to irrigation service July and August, 1913, instead of the regular surcharge as charged to other departments.....	250.00
	<u>40,333.21</u>

LABOR OUTPUT.

Printing labor—	
Composing room.....	21,198.80
Press room.....	7,131.14
Bindery.....	10,652.19
	<u>38,982.13</u>

EARNINGS.

Earnings of automobiles.....	12,776.15
Surcharge on supplies issued on requisitions.....	1,994.04
Labor on department cars.....	1,193.82
Sale of old tires.....	46.32
	<u>16,010.33</u>
	<u>95,325.67</u>
Surplus brought down.....	3,649.68
Surplus on printing presses and machinery.....	154.30
Surplus on office furniture and fixtures.....	18.51
Surplus on revised statutes of Porto Rico.....	460.47
Surplus on merchandise account.....	586.59
Suspense payable (clearance).....	145.54
Discounts and allowance on United States purchases.....	33.16
	<u>1,398.57</u>
	<u>5,048.25</u>

Financial statement, 1913-14.

To Balance of funds in treasury June 30, 1913.....	\$31,811.75	
Cash in transit June 30, 1913.....	3,610.04	
Repayments—		
By departments, municipalities, and school boards.....	711,861.44	
By French Cable Co.....	1.59	
By Federal Government.....	57.78	
By A. T. Ruan, special disbursing officer, Washington, D. C.....	4,130.44	
	<u>\$752,934.59</u>	
By Audited vouchers unpaid June 30, 1913.....	48,961.60	
Advances to A. T. Ruan, special disbursing officer.....	251,714.64	
Repayment to irrigation service.....	10,000.00	
Interest.....	314.37	
Refunds to departments and municipalities for duplicate payments.....	1,091.27	
Insurance premiums renewed.....	497.82	
Investment of property—		
Automobiles.....	\$2,200.00	
Machinery.....	35.00	
	<u>2,235.00</u>	
Equipment.....	4.13	
Loose tools and machinery—		
Printing division.....	46.95	
Transportation division.....	10.00	
Type.....	7.85	
Office furniture and fixtures.....	165.52	
Building.....	355.17	
Purchases (sales account).....	\$337,484.08	
Less discounts.....	1,122.72	
	<u>336,361.36</u>	
Freight, cartage, and insurance.....	2,271.28	
	<u>338,632.64</u>	
Expense—		
General.....	30,747.41	
Refund for telegrams and cables.....	1.59	
Refund for advanced wages.....	57.78	
	<u>30,806.78</u>	
Printing division.....	37,740.40	
Transportation division.....	9,228.89	
Repairs and maintenance.....	302.70	
Leave-of-absence pay rolls.....	1,445.97	
Traveling expense.....	201.30	
Pay roll for back pay.....	11.20	
Suspense receivable (deposit for letter-box keys).....	.60	
Suspense payable (first quarter of fiscal year, 1914-15, post-office box rent paid).....	1.00	
	<u>733,775.80</u>	
Less vouchers unpaid to June 30, 1914, and accounts unvouchered		
June 30, 1914—		
Vouchers.....	\$84.46	
Accounts.....	1,922.76	
	<u>2,007.22</u>	
Balance of funds in treasury on June 30, 1914.....		731,768.58
		<u>21,166.01</u>
		<u>752,934.59</u>

Statement of receipts and disbursements by A. T. Ruan, special disbursing officer, Washington, D. C., fiscal year 1913-14.

To Advances by treasurer of Porto Rico for account of bureau supplies, printing, and transportation.....	\$251,714.64	
Advance by irrigation service.....	5,000.00	
Collections in United States for claims, etc.....	1,147.80	
Sale of automobile tires—		
From bureau.....	46.32	
From irrigation service.....	26.88	
	<u>\$257,935.64</u>	
By Purchases on requisitions.....	242,681.82	
Freight, cartage, and insurance.....	7,167.99	
	<u>249,849.81</u>	
Expense—		
Office wages.....	4,579.92	
Office rent.....	924.96	
Stationery and supplies.....	66.12	
Freight, cartage, and insurance.....	12.04	
Type.....	\$798.84	
Freight and insurance on same.....	5.16	
	<u>804.00</u>	
Type cases and printing furniture.....	78.46	
Freight and insurance on same.....	3.97	
	<u>82.43</u>	
Printing presses and machinery.....	2,183.95	
Freight, cartage, and insurance.....	15.64	
	<u>2,199.59</u>	
Loose tools and machinery.....	272.65	
Freight, cartage, and insurance.....	1.43	
	<u>274.08</u>	

By Purchases on requisitions—Continued.

Repairs and maintenance.....	\$196.07	
Repairs to insular fair exhibit damaged in transit.....	76.00	
Payments of claims deducted from invoices and collected for from insurance company.....	8.76	
	<u>259,073.78</u>	
Less purchases unpaid.....	5,268.58	
Amount disbursed.....		\$253,805.20
Repayment to treasurer of Porto Rico.....		<u>4,130.44</u>
		257,935.64

Statement of purchases and sales, 1913-14.

To Inventory June 30, 1913.....	\$43,329.37	
Work in progress June 30, 1913, stock.....	1,216.69	
	<u>PURCHASES.</u>	\$44,546.06
United States.....		\$249,849.81
Sanitary supplies, etc.....	\$12,177.87	
Educational textbooks, college apparatus, and general school supplies.....	122,066.20	
Machinery, parts, etc.....	38,298.86	
Weights, measures, etc.....	4,080.81	
Uniforms, braid, etc.....	4,763.02	
Printing paper, ink, and general supplies for issue.....	28,131.97	
Purchases on requisitions other than above.....	33,163.09	
	<u>242,681.82</u>	
Freight, cartage, and insurance.....	7,167.99	
Total purchased from the United States.....	249,849.81	
Porto Rico.....	337,484.08	
Freight, cartage, and insurance.....	2,271.28	
	<u>339,755.36</u>	
Less discounts.....	1,122.72	
Total purchases in Porto Rico.....		338,632.64
Total purchases.....		588,482.45
Returns from sales.....	1,670.56	
Less cancellations, lost surcharge, etc.....	404.28	
Deductions from invoices.....	965.51	
	<u>1,369.79</u>	
Property account, sale of automobiles.....		300.77
Surcharges on sales, net.....		800.00
Transportation division—		42,077.25
Earnings of cars.....		12,776.15
Labor on department cars.....		1,193.82
Printing division, labor output.....		38,982.13
Amount charged to irrigation service, instead of the regular surcharge, July and August, 1913.....		250.00
Surplus on inventory, June 30, 1914.....		586.59
Surplus on revised statutes of Porto Rico.....		460.47
Discounts and allowances on United States purchases.....		33.16
		<u>730,488.85</u>
	<u>SALES.</u>	
By Sales with 7½ per cent surcharge.....	\$129,484.61	
Sales with 7 per cent surcharge.....	504,081.70	
Sales without surcharge.....	48,256.67	
	<u>681,822.98</u>	
Less returns, cancellations, etc.....	1,670.56	
		680,152.42
Supplies used by—		
Transportation division.....	5,388.16	
Printing division (administrative).....	977.87	
General expense.....	1,256.07	
Bureau equipment.....	32.79	
Repairs and maintenance.....	42.98	
Repairs to automobile damaged.....	221.50	
Shortage on incoming shipment (claimed).....	6.56	
Suspense receivable (to be charged).....	54.93	
Office furniture and fixtures.....	\$144.88	
Less returned.....	47.04	
	<u>97.84</u>	
		8,078.70
Inventory June 30, 1914—		
Stock.....	39,094.71	
Stock (work in progress).....	2,760.02	
Revised statutes of Porto Rico.....	403.00	
	<u>42,257.73</u>	
		730,488.86

APPENDIX III.

REPORT OF THE TREASURER.

OFFICE OF THE TREASURER,

San Juan, P. R., August 17, 1914.

SIR: I have the honor to transmit the following report for the fiscal year ending June 30, 1914:

This year began with appropriations having been made considerably in excess of the appropriations for any preceding year. The increases were chiefly for the purpose of education and works of public improvements, mostly the construction of new roads. It was believed that legislative provision had been made whereby increases in the insular revenues proportionate to the increased appropriations would be realized; but, due to the generally unsettled business conditions of the island attributable in a large degree to the present reduction and prospective removal of the tariff on sugar, it soon became apparent that the increase in revenues was going to be far short of the increased provisions for expenditures.

It has been the policy of the insular government heretofore to construct many works of permanent public improvements from the regular receipts of the treasury for the year in which the works are constructed. Such a policy is exceedingly generous, though probably justifiable, provided it does not result in too high rates of taxation for the present; but it is only fair to the taxpayers of the present to ask the future generations, who will enjoy the benefits of such improvements, to bear a portion of their expense. Accordingly, when it became apparent that to continue throughout the year on the basis of expenditure authorized by the preceding Legislative Assembly, in view of the unexpected decrease in revenue, would consume a large portion, if not all, of the surplus which has been maintained for several years, and which should be maintained continuously, work on the various permanent public improvement projects was stopped. And when the legislature convened an issue of insular bonds in the amount of \$1,000,000 was authorized, the proceeds to be used not only for completing the works already begun and for beginning and completing most of the other works not then started, but also for refunding to the insular treasury the amount disbursed therefrom for such projects since July 1, 1913.

It was not considered necessary to curtail in any important degree the educational work undertaken on a very much increased scale.

It was also true that a considerable portion of the surplus of the general fund of the insular treasury had been advanced on loans to municipalities and school boards. As stated in previous reports, it has been the policy of the government to encourage the construction of works of permanent improvement within the municipalities by loaning insular funds on ordinances authorizing the retention of amounts sufficient for their repayment, with interest, from the taxes collected by this department and due the municipalities and school boards.

The aggregate amount of these loans has been increasing for some years, and, as stated in the report of last year, it has been expected to cover them by bonds of the borrowers; but, owing to technical defects in the preceding laws and the necessity for correcting those defects, the bonds had not been issued, except in one or two instances, prior to the beginning of this year.

This condition was not of course of serious consequence, because the insular treasury would presumably be able at any time to borrow money against these loans to the municipalities and school boards; in fact during the year temporary loans to the amount of \$200,000 were contracted by the insular government, \$100,000 of which was repaid almost immediately, and the other \$100,000 will be repaid as soon as proceeds are realized from insular bonds, the sale of which is now pending. In accordance with the authority of a law enacted during the special session of 1913 arrangements have been made for the sale of insular bonds to the amount of \$1,000,000, against bonds issued to The People of Porto Rico by the borrowing municipalities and school boards.

The proceeds of this issue, together with the proceeds of the \$1,000,000 issue for public improvements, above referred to, will not only enable the insular treasury to

continue making such advances as may be advisable to municipalities and school boards, but will reinstate in the insular treasury a comfortable cash surplus of approximately a million dollars.

In addition to the bond issues above mentioned there is also pending the sale of an issue of \$400,000 irrigation bonds. Of this amount \$150,000 was authorized during the last legislative session for construction purposes, and the other \$250,000 is a portion of the \$1,000,000 authorized during the special session of 1913 for meeting the obligations of outstanding irrigation bonds and for maintenance and operation prior to the time when sufficient funds will be realized from the special tax on the irrigated lands to meet such expenses.

These issues will materially increase the bonded indebtedness of the island; but the total amount is still conservative, being approximately two-thirds of the debt limit authorized by the organic act, and it is gratifying to know that only in one instance so far have Porto Rican 4 per cent bonds failed to bring par or better, and in that one instance a portion of those which sold at less than par were resold by the purchaser within 10 days after their purchase at par.

Property taxes for the fiscal year 1913-14 were paid upon a basis of assessed valuation higher than ever before. Those assessments have been reduced by approximately \$9,000,000, through a uniform reduction of 30 per cent on personal property pertaining almost wholly to the sugar-growing industry, as a measure of temporary relief for the year 1914-15. At this date, however, it seems probable that one result of the European war will be to remove the necessity for immediate reduction in sugar property valuations, and in view of the reduction in customs which will also result from the same cause it is perhaps regrettable that any reductions in sugar property valuations has already been made.

The proceeds from the income tax, which for the year will approximate \$60,000, will help to offset the great decrease in customs receipts since the act of Congress of October 3, 1913, became effective, though, as a matter of fact, that amount is slightly less than one-fifth of the decrease in customs for the portion of the year since the law went into effect.

The rate for the general surety bond for all officers and employees, except the treasurer, issued last year for the first time, has been reduced for the coming year to \$4 per thousand. This rate still appears unnecessarily high, considering the diversity of the risks and the record of losses for the preceding years. It is, however, better than the \$5 rate charged for 1913-14.

The work of the banking law commission, which was appointed during the legislative session of 1912 to study and draft a banking law, was not entirely finished at the time of the legislative session for this year. It has, however, since been finished, the law has been drafted, and will be presented at the next session of the legislature.

During this year knowledge has come to the treasury department which indicates that in at least one case and probably in other cases the insular government has lost a considerable portion of revenue, to which it was entitled, through frauds practiced by local distillers of alcohol. A thorough investigation of the matter is being made by the department of justice, and it is hoped that some convictions may result and some revenue may be recovered. The result of the investigation thus far indicates that some important changes will be advisable in the internal-revenue laws as soon as there is an opportunity for making them.

The reports of this department for previous years, particularly the report for last year, referred to the present system under which great responsibility is imposed upon internal-revenue agents, the salary of whom, in view of these responsibilities and the requirements necessary, is unduly small. It will doubtless always happen in case of internal revenue fraud, which under the present system in Porto Rico can hardly be accomplished without the knowledge and connivance of the agent, that the fraud will be committed by the highest-priced agents in the service, and it is also true that most of the present force of internal-revenue agents could not be replaced by men of better characters or greater capacity for this work, even at higher salaries; but in spite of all this the fact remains that the salaries for internal-revenue agents are at present too low considering what is required from them.

Although a much larger portion than usual of time and attention of the legislature was given this year to financial matters the number of laws affecting the treasury was small; but the result of those laws will be very marked during the coming year.

The law fixing the amount of contributions from the municipalities for carrying on the work of sanitation was revised, and the amount of the contributions practically cut in two; but the same law authorized a proportionate reduction in the expenditures from the insular treasury for the same purpose.

The "patente" law was so amended as to deprive the insular treasury of any direct benefits from that source, and, most important of all, the general appropriation act

and the laws authorizing "no fiscal year" appropriations, together appropriated an aggregate of something over \$3,000,000 less than the appropriations for the preceding year and authorized a basis of expenditure for the coming year which should not be greater than the current receipts for that year and which, except for some unforeseen conditions, should leave intact the treasury's surplus.

Therefore while the general business conditions of the island have unquestionably received a considerable setback recently the insular finances and insular credit are still and promise to continue to be upon the same high plane to which they have attained as the result of the constant progress which has been made since the American occupation.

BUREAU OF ACCOUNTS.

TABLE NO. 1.—*Income of the insular government, by main categories, fiscal years 1909–10 to 1913–14.*

Item.	1909–10	1910–11	1911–12	1912–13	1913–14
Customs (a).....	\$879,362.43	\$1,065,998.95	\$1,180,592.90	\$1,028,291.95	\$674,000.00
Excise tax (b).....	2,071,066.81	2,419,880.51	2,578,914.55	2,530,173.93	2,843,561.46
Industrial and commercial licenses.....					231,417.59
General property tax, 10 per cent (c).....	127,245.20	136,522.07	162,876.71	177,585.21	186,086.99
Inheritance tax (d).....	25,160.51	15,047.44	36,440.06	24,897.74	25,867.05
Income tax.....					50,423.87
Municipal contributions for sanitation service.....				260,875.52	279,262.20
Franchise tax, 3 per cent of insurance premiums (e).....	17,334.53	24,911.45	16,627.50	22,926.08	23,585.01
Other sources (e).....	331,097.66	324,385.42	393,712.23	337,793.59	439,708.53
Total.....	3,451,267.14	3,986,745.84	4,369,163.95	4,382,544.02	4,753,902.70

For detailed report of item (a), see Exhibit No. 2; of item (b), Exhibit No. 3; of item (c), Exhibit No. 3A; of item (d), Exhibit No. 3B; and of items (e), Exhibit No. 4.

The total collections for income tax during 1913–14 amounted to \$58,599.40. The amount shown in the above table, \$50,423.87, does not include \$8,175.53, which was held in trust fund on June 30 as taxes paid under protest and therefore not considered as income for this fiscal year.

In the above table showing the actual net income of the insular government are included only those amounts which constitute the direct revenues of the insular treasury and are therefore available for expenditure on account of any appropriation authorized by the Legislative Assembly.

In addition to these amounts there are also covered into the general fund all amounts received on account of "Repayments," which, as the name implies, are amounts paid into the general fund to the credit of certain appropriations, from which they have been previously disbursed. A detailed statement of repayment receipts will be found in Exhibit No. 5.

All other amounts deposited into the insular treasury are designated as trust-fund receipts and are available only for the purpose for which they have been deposited. A detailed statement of trust-fund receipts for the year are shown in Exhibit No. 7.

The customs receipts for the year were considerably affected by the change in the tariff schedule which became operative in October, 1913. The receipts prior to that month compared very favorably with those for corresponding months of previous years.

Attention is invited to the report of the bureau of internal revenue for information relative to the imposition and collection of excise taxes.

The difference of \$1,672.96 between the total receipts shown in the above table and the total sales appearing in Table No. 10 is caused by \$1,747.04 held in trust fund on June 30, 1913, as taxes paid under protest, being distributed during the fiscal year 1914 and deposited in insular revenues. From this amount must be deducted \$74.47, the same having been paid under protest and held in trust fund at the close of the fiscal year. The balance of the difference, 39 cents, is due to an over deposit in cash amounting to 40 cents and an under deposit of 1 cent, which will be adjusted in the next fiscal year. Amounts refunded during the year for improper collection of excise taxes as shown in Exhibit No. 6A were \$2,883.64.

In the above table is shown only the insular government's portion of the industrial and commercial license taxes. The total amount collected during the year was \$462,603.75, distributed as shown in the following table:

TABLE NO. 2.—*Collection and distribution of industrial and commercial license taxes.*

	Municipal government.	Insular government (insular revenues).
Total collections.....	\$462,603.75	
Paid under protest and held in trust fund pending decision of court.....	187.50	
Balance to be distributed.....	462,416.25	
Collections for Culebra, deposited in insular revenues.....		\$415.50
Balance distributed, one-half to insular and one-half to municipal government ¹	\$230,998.66	231,002.09
Total.....	230,998.66	231,417.59
Portion of allotment to municipalities, deducted on account of sanitation service and deposited in insular revenues ²	27,718.36	27,718.36
Amounts deposited to credits of governments.....	203,280.30	259,135.95
Amounts refunded on account of improper collection:		
Municipal.....	10,697.72	
Insular.....	\$12,161.55	13,620.28
Sanitation.....	1,458.73	
Net amount received by governments.....	192,582.58	245,515.67
Amount paid to municipal governments.....	191,347.28	
Balance pending payment (see Exhibit No. 8).....	1,235.30	

¹ The discrepancy of \$3.43 between the amounts shown is due to the fact that fractions of cents were uniformly credited to the insular government.

² This amount is slightly less than 12 per cent of \$230,998.66, the discrepancy being due to the fact that fractions of cents were uniformly credited to the municipalities.

Amounts refunded by the insular government are not deducted from the collections shown in Table No. 1, as they are paid from an appropriation and are shown as an expenditure in Exhibit No. 6A.

The sanitation service was placed under the supervision of the insular government July 1, 1911, and during the fiscal year 1911-12 there was collected from the several municipalities to partly defray the expenses of the service, \$189,639.88, being 12 per cent of their receipts for ordinary expenses. This amount was covered into repayment receipts to the credit of the sanitation-service appropriation and is, therefore, not included in Table No. 1. In addition to the amount shown for 1912-13 there was collected \$7,349.38, which amount pertains to the fiscal year 1911-12 and was deposited in repayment receipts. During the year 1913-14 the rate paid by the municipalities remained the same, but was computed upon their total receipts, which resulted in increased revenues for the insular government.

The rate for the next year will be 6 per cent, computed upon only that part of the municipal revenues allotted for general and road purposes, which will result in a large decrease in the proceeds of this tax for the insular government.

In the aggregate the insurance business for the year compares very favorably with that of previous years. The marine branch shows greater gains than any other, the amount of business written being nearly \$2,000,000 more than in the previous year and the amount of premiums collected nearly \$4,000 more, while losses incurred were over \$5,000 less.

Casualty insurance also shows an increase over last year in nearly all branches in both the amount of insurance written and the amount of premiums collected.

While the amount of fire insurance written during 1912 was greater than that during 1913, the amount of premiums collected during the latter year were more than \$7,000 greater than those collected during the former year.

Life insurance shows both a smaller volume of business for 1913 and smaller premium collections than for 1912.

There are at present 34 foreign insurance companies represented in the island, 3 of which, the Mutual Life Insurance Co. of New York, the Imperial Life Assurance Co. of Canada, and the New York Life Insurance Co., are doing no new business—the first, since 1905, the second since July 1, 1912, and the last company since January 31, 1914.

During the year no new companies entered the field. Two of the fire insurance companies already represented extended their operations to include marine business.

In Exhibit No. 15 is shown the classes of business in which the several companies engaged during the year.

The various sources from which other miscellaneous receipts are derived are shown in Exhibit No. 4.

TABLE NO. 3.—*Balances on hand, end of year, classified.*

Item.	1909-10	1910-11	1911-12	1912-13	1913-14
Insular revenues available for expenditure.....	\$711,022.37	\$1,214,000.67	\$1,794,554.46	\$930,024.91	\$283,273.23
Due from municipalities and school boards.....	529,403.37	447,386.01	370,307.66	751,919.66	299,024.26
Total.....	1,240,425.74	1,661,386.68	2,164,862.12	1,681,944.57	582,297.49
Trust funds.....	2,918,025.84	2,801,443.58	1,328,828.68	1,452,382.18	1,154,065.08
Grand total.....	4,158,451.58	4,462,830.26	3,493,690.80	3,134,326.75	1,736,362.57

In the total expenditures of insular revenues amounting to \$7,278,328.46 (see exhibit No. 6) are included the amounts advanced on loans or in purchase of bonds of municipalities and school boards, which during the fiscal year aggregated \$580,331.92.

There are also included the amounts paid by the various departments to the bureau of supplies, printing, and transportation, as reimbursement for articles purchased or services rendered, which amounted to \$631,017.02. In one sense these two sums are not expenditures, as the former will ultimately be repaid, while the latter is merely a charge against the department's account and a credit to the bureau, which transaction in no way increases nor decreases the resources of the government.

Of the total trust-fund expenditures of \$3,774,621.75 (see Exhibit No. 8) the heaviest were on account of property and industrial and commercial license-tax collections on behalf of the municipalities and school boards, amounting to \$1,874,511.13, which were collected and deposited in trust fund and later distributed as shown in the following table:

TABLE NO. 4.—*Distribution of taxes collected on behalf of municipalities and school boards, fiscal year ending June 30, 1914.*

Municipal property tax:		
General fund—		
Municipalities.....	\$800,529.49	
Payments on insular loans—		
Principal.....	72,906.97	
Interest.....	35,380.60	
Refunds, taxes improperly collected.....	335.29	
		\$909,152.35
Road fund—		
Municipalities.....	118,789.01	
Payments on insular loans—		
Principal.....	4,066.48	
Interest.....	273.96	
Refunds, taxes improperly collected.....	46.15	
		123,175.60
School fund—		
School boards.....	369,713.59	
Payments on insular loans—		
Principal.....	26,256.88	
Interest.....	4,542.53	
Payments on loans from school-building fund—		
Principal.....	7,561.36	
Interest.....	1,397.54	
Payments on loans from school-extension fund, principal.....	27.08	
Refunds, taxes improperly collected.....	143.17	
		409,642.15
School tax:		
School boards.....	178,219.14	
Payments on insular loans—		
Principal.....	205.65	
Interest.....	23.87	
Payments on loans from school-building fund—		
Principal.....	334.76	
Interest.....	5.92	
Payments on loans from school-extension fund, principal.....	297.92	
Refunds, taxes improperly collected.....	64.09	
		179,151.35
Municipal bond redemption tax:		
Municipalities.....	51,315.60	
Refunds, taxes improperly collected.....	29.08	
		51,344.68
Industrial and commercial licenses:		
Municipalities.....	191,347.28	
Refunds, taxes improperly collected.....	10,697.72	
		202,045.00
Total.....		1,874,511.13

The amounts contributed by the municipalities for the support of the sanitation service are not shown in the above table.

The next heaviest trust-fund expenditure was on account of the irrigation service and amounted to \$1,394,041.28. From the university agricultural fund there was expended \$87,257.07; from the fund for the improvement of San Juan Harbor, \$87,017.98; from the sinking fund for the redemption of the government bonds: of 1907, \$77,091.73, of which \$50,000 was for principal, \$27,000 for interest, and the balance, \$91.73, for refund of taxes improperly collected; and from university fund, \$21,772.61, all of which expenditures were for public-improvement projects or education. The expenditure of \$99,928.40 (shown in Exhibit No. 8 as taxes paid under protest) are amounts paid by taxpayers under protest and deposited in trust fund for a period of 30 days. If at the expiration of this period no suit has been brought by the taxpayer, the amount is drawn out of the fund and distributed. Of the amount shown above that part distributed to the municipalities and school boards is included in Table No. 4.

TABLE NO. 5.—Interest-bearing indebtedness of the insular government June 30, 1914.

Title of loan.	Authorizing act.	Rate.	When issued.	When redeemable or payable.
		<i>Per ct.</i>		
Porto Rico gold loan of 1907..	{Mar. 8, 1906 Feb. 13, 1907	4	1907	{By series, \$50,000 annually, beginning Jan. 1, 1908.
Porto Rico gold loan of 1909..	{Feb. 13, 1907 Sept. 18, 1908	4	1909	{By series, \$150,000 annually, beginning Jan. 1, 1914.
Porto Rico gold loan of 1910..	Mar. 10, 1910	4	1910	Redeemable after Jan. 1, 1920; payable Jan. 1, 1927.
Porto Rico gold loan of 1912..	Mar. 7, 1912	4	1912	Redeemable after Jan. 1, 1922; payable Jan. 1, 1937.
Porto Rico gold loan of 1914..	.....do.....	4	1914	Redeemable after Jan. 1, 1924; payable Jan. 1, 1939.
Porto Rico gold loan of 1913..	Mar. 9, 1911	4	1913	Redeemable after Jan. 1, 1933; payable Jan. 1, 1943.
Porto Rico gold loan of 1913..	Aug. 8, 1913	4	1913	By series, \$100,000 annually, beginning Jan. 1, 1944.

Title of loan.	Interest payable.	Authorized amount of issue.	Amount issued.	Outstanding June 30, 1914.	Balance in sinking fund June 30, 1914.
Porto Rico gold loan of 1907.....	{Jan. 1 July 1	\$1,000,000	\$1,000,000	\$650,000	\$517,304.98
Porto Rico gold loan of 1909.....	.....do.....	3,000,000	3,000,000	2,850,000	(²)
Porto Rico gold loan of 1910.....	.....do.....	425,000	425,000	425,000	.....
Porto Rico gold loan of 1912.....	.....do.....	100,000	100,000	100,000	60,497.02
Porto Rico gold loan of 1914.....	.....do.....	500,000	200,000	200,000	.....
Porto Rico gold loan of 1913.....	.....do.....	1,000,000	1,000,000	1,000,000	(²)
Porto Rico gold loan of 1913.....	.....do.....	1,700,000	700,000	700,000	(²)
Total bonded indebtedness.....	.....	7,625,000	6,425,000	5,925,000	577,802.00
Temporary loan from Guaranty Trust Co. of New York.....	.....	.....	.....	100,000	.....
Total indebtedness.....	.....	7,625,000	6,425,000	6,025,000	577,802.00

¹ This sinking fund will be available for the redemption of the issue of 1910 after a sufficient amount has accumulated for the payment of principal and interest on the issue of 1907.

² The proceeds of the first two issues and one-half of the third issue, marked thus, was for the construction of an irrigation system and the other half of the third issue was for meeting the first principal payment of \$150,000 due on the bond issues and for interest and maintenance expenses. A sinking fund for their redemption is to be created by a special tax upon all land in the irrigation district. As such tax is not to be levied until the land assessed has been benefited by the system, one year, the interest and principal on the bonds are meanwhile paid from the irrigation fund, the unexpended balance of which on June 30, 1914, amounted to \$155,021.60.

For the redemption of the bond issues of 1907 and 1910, amounting to \$1,425,000 for road construction throughout the island, a sinking fund was created by the levy of a tax of one-tenth of 1 per cent upon all real and personal property. There has been redeemed of the 1907 issue \$350,000, leaving \$1,075,000 to be redeemed and a balance in the sinking fund on June 30, 1914, of \$517,304.98. This sinking fund, however, is not available for the redemption of the issue of 1910 until a sufficient amount has been set aside for the payment of the issue of 1907. The unexpended balance in the insular treasury remaining from these two issues on June 30, amounted to \$1,759.06.

The issues of 1909 and 1913 amounting to \$5,700,000, of which there have been issued \$4,700,000, are for the construction of an irrigation system in the southern part of the island. A sinking fund for their redemption is to be created by a special tax to be levied upon that property benefited by the system. The act of the Legislative Assembly authorizing the loans for construction provides that no tax is to be levied until the system has been in operation for one year, and meanwhile the obligations of the bonds are to be met from the irrigation trust fund. But by an act of legislature, approved August 8, 1913, authority was given for the issuance of \$1,000,000 insular bonds at such times as may be necessary prior to January 1, 1920, for the purpose of refunding outstanding bonds and for maintenance and operation. On June 30, 1914, the balance standing to the credit of this fund amounted to \$155,021.60.

The loan of 1912 of \$500,000, of which there has been issued \$300,000, is for the improvement of the harbor of San Juan. For the payment of the principal and interest on this loan all harbor fees collected at the port of San Juan are deposited in a sinking fund. These fees during the fiscal year 1914 amounted to \$25,372.48, which sum, together with \$4,953.33, the premium and accrued interest on the bonds, and \$38,411.21 the balance in the fund at the beginning of the year, amounted to \$68,737.02. Expenditures from the fund during the year for interest payments on the bonds, and per diem allowance to members of the board of management, as provided by law, amounted to \$8,240, thus leaving a balance of \$60,497.02 in the sinking fund on June 30. The unexpended balance of the proceeds of the bonds, which constitute the construction fund, was \$203,397.64 on June 30.

In addition to the foregoing bond issues, bids will soon be invited for bonds in the amount of \$2,400,000 for the following purposes: Refunding bonds, \$1,000,000; public-improvement bonds, \$1,000,000; irrigation bonds, \$400,000.

The refunding bonds will be issued for the purpose of reimbursing the insular treasury for amounts advanced therefrom on account of loans to municipalities and school boards and are secured by the following municipal and school board bonds.

TABLE NO. 6.—*Municipal and school board bonds owned and held by The People of Porto Rico as security for insular refunding bonds.*

Municipality.	Class of ordinance.	Total amount of issue.	To secure insular bonds.	Rate of interest.	Date of bonds.	When payable.	Interest payable.	Par value of bonds delivered to insular government.	Balance outstanding June 30, 1914.	Balance in sinking fund June 30, 1914.
				<i>Per cent.</i>						
Arroyo.....	Municipal.....	\$24,000	\$24,000	4½	July 1, 1913	By series, \$1,000 annually, July 1, 1915, to July 1, 1938.....	Jan. 1, 1915	\$24,000	\$24,000	.....
Cayey.....	do.....	46,000	44,000	4½	do.....	{By series, \$2,000 annually, July 1, 1914, to July 1, 1916; \$2,500 annually, July 1, 1917, to July 1, 1932.	Jan. 1, 1915	46,000	46,000	\$2,300
Fajardo.....	do.....	112,000	110,000	4½	do.....	{By series, \$2,000 July 1, 1914; \$5,500 annually, July 1, 1915, to July 1, 1934.	Jan. 1, 1915	(1)	.....	2,000
Guayanilla.....	do.....	21,000	20,000	4½	do.....	{By series, \$1,000 annually, July 1, 1914, to July 1, 1932; \$2,000 July 1, 1933.	Jan. 1, 1915	(1)	.....	1,000
Humacao.....	School.....	42,000	42,000	4½	do.....	By series, \$3,000 annually, July 1, 1915, to July 1, 1928.....	Jan. 1, 1915	(1)	.....	.....
Juncos.....	Municipal.....	38,000	38,000	4½	do.....	By series, \$2,000 annually, July 1, 1915, to July 1, 1933.....	Jan. 1, 1915	38,000	38,000	.....
Mayaguez.....	School.....	65,000	65,000	4½	do.....	By series, \$6,500 annually, July 1, 1915, to July 1, 1924.....	Jan. 1, 1915	(1)	.....	.....
Ponce.....	Municipal.....	390,000	390,000	4½	do.....	{By series, \$50,000 July 1, 1923; \$70,000 July 1, 1933; \$110,000 July 1, 1943; \$160,000 July 1, 1933.	Jan. 1, 1915	390,000	390,000	.....
Do.....	School.....	140,000	140,000	4½	do.....	By series, \$14,000 annually, July 1, 1915, to July 1, 1924.....	Jan. 1, 1915	140,000	140,000	.....
Toa Baja.....	Municipal.....	13,000	12,000	4½	do.....	By series, \$1,000 annually, July 1, 1914, to July 1, 1926.....	Jan. 1, 1915	13,000	13,000	1,000
Vega Alta.....	do.....	10,000	9,000	4½	do.....	By series, \$1,000 annually, July 1, 1914, to July 1, 1923.....	Jan. 1, 1915	10,000	10,000	1,000
Vieques.....	do.....	28,000	27,000	4½	do.....	{By series, \$1,000 July 1, 1914; \$1,500 annually, July 1, 1915, to July 1, 1932.	Jan. 1, 1915	28,000	28,000	1,000
Yauco.....	do.....	90,000	90,000	4½	Jan. 1, 1914	By series, \$5,000 annually, Jan. 1, 1915, to Jan. 1, 1932.....	Jan. 1, 1915	90,000	90,000	2,500
Total.....		1,019,000	1,011,000	.....				779,000	779,000	10,800

1 Bonds pending execution and delivery.

There have also been issued the following municipal and school board bonds, which, in addition to those shown as "delivered" in the foregoing table, were purchased by the insular government, thus making the aggregate par value of municipal and school board bonds purchased by the insular government \$962,000.

TABLE No. 7.—*Municipal and school board bonds owned and held by The People of Porto Rico.*

Municipality.	Class of ordinance.	Total amount of issue.	Rate of interest.	Date of bonds.	When payable.	Interest payable.	Par value of bonds delivered insular government.	Bonds outstanding June 30, 1914.	Balance in sinking fund June 30, 1914.
			<i>Per cent.</i>						
Barceloneta.....	Municipal.	\$5,000	4½	Jan. 1, 1914	By series, \$500 annually, July 1, 1914, to July 1, 1923.....	{ Jan. 1 } { July 1 }	{ \$5,000 }	\$5,000	\$500
Coamo.....	do.....	21,500	4½	July 1, 1913	{ By series, \$1,500 July 1, 1913; \$2,500 annually, July 1, 1914, to July 1, 1921. }	{ Jan. 1 } { July 1 }	{ 21,500 }	20,000	2,500
Dorado.....	do.....	8,000	4½	.....do.....	By series, \$500 annually, July 1, 1913, to July 1, 1928.....	{ Jan. 1 } { July 1 }	{ 8,000 }	7,500	500
Humacao.....	do.....	60,000	4½	Jan. 1, 1914	{ By series, \$2,000 annually, Jan. 1, 1915, to Jan. 1, 1919; \$2,500 annually, Jan. 1, 1920, to Jan. 1, 1927; \$3,000 annually, Jan. 1, 1928, to Jan. 1, 1937. }	{ Jan. 1 } { July 1 }	{ 60,000 }	60,000	1,000
Jayuya.....	do.....	5,000	4½	July 1, 1913	By series, \$500 annually, July 1, 1913, to July 1, 1922.....	{ Jan. 1 } { July 1 }	{ 5,000 }	4,500	500
Pedueñas.....	do.....	13,500	4½	Jan. 1, 1914	{ By series, \$500 annually, Jan. 1, 1915, to Jan. 1, 1929; \$1,000 annually, Jan. 1, 1930, to Jan. 1, 1935. }	{ Jan. 1 } { July 1 }	{ 13,500 }	13,500	250
San Juan.....	do.....	70,000	4½	.....do.....	By series, \$14,000 annually, July 1, 1914, to July 1, 1918.....	{ Jan. 1 } { July 1 }	{ 70,000 }	70,000	14,000
Total.....		183,000	.....				183,000	180,500	19,250

The amount of interest and principal paid on account of that part of the above bond issues held to secure insular bonds will be deposited into a trust fund to liquidate the interest on the latter bonds as it becomes due and to create a sinking fund for their redemption.

The public improvement bonds are for the purpose of repaying to the insular treasury the amount advanced therefrom during the fiscal year 1913-14 for the construction of certain permanent public improvement projects and for the completion of same, as well as the construction of other similar works not begun.

The tax of one-tenth of 1 per cent for the redemption of the bond issue of 1907 and 1910 will remain in force until a sufficient amount has accumulated from that source for the redemption of these bonds and the payment of interest on them.

The irrigation bonds are for the same purpose and will be redeemed in the same manner as the loans of 1909 and 1913.

TABLE NO. 8—*Cash balances, June 30, 1914, and distribution thereof.*

American Colonial Bank of Porto Rico, San Juan, P. R.	\$468,258.52
Banco Comercial de Puerto Rico, San Juan, P. R.	100,000.00
Banco Territorial y Agrícola de Puerto Rico, San Juan, P. R.	60,000.00
The Royal Bank of Canada, San Juan, P. R.	57,256.66
Credito y Ahorro Ponceño, Ponce, P. R.	50,000.00
Guaranty Trust Co. of New York.	54,370.00
Municipal bonds.	819,500.00
School board bonds.	140,000.00
In transit, American Colonial Bank.	499,951.15
Total.	2,249,336.33
Less outstanding vouchers and pay checks.	811,998.02
Total cash balances, June 30, 1914.	1,437,338.31

The above table shows the amount of cash in the hands of the different depositaries, the par value of municipal and school board bonds held by the insular government, the amount in transit to the American Colonial Bank, which is the amount of receipts pertaining to the month of June, but which were not received and accounted for by the bank until July. The amount of outstanding vouchers and pay checks shown is the aggregate of amounts drawn upon warrants dated prior to July 1, 1914, but which were not presented at the bank for payment until later.

The items of municipal and school board bonds shown in the above table are bonds issued by the different municipalities and school boards, the proceeds of which are for public improvements in the different localities and payment of any outstanding indebtedness to The People of Porto Rico. The items shown represent the par value of such bonds held by the treasurer of Porto Rico, who, by authority granted by the Legislative Assembly, may treat them as cash.

The funds deposited in the several banking institutions are protected by high-grade securities held as collateral based on letter contracts approved by the law officer of the bureau of insular affairs and the attorney general of Porto Rico. The deposit of the Banco Territorial y Agrícola de Puerto Rico is protected by mortgage bonds of that bank in the amount of \$80,000. These bonds are quoted at above par.

No industrial securities have been so far accepted as permanent collateral for deposits and all deposits are subject to call by sight draft. Insular deposits are now paying the following rates of interest: American Colonial Bank, 2 per cent; Guaranty Trust Co., of New York, 2½ per cent; all others, 3 per cent; municipal and school board bonds pay 4½ per cent.

The American Colonial Bank pays a lower rate, since it continues to be the only depositary in the island which carries an open account with the government. All accounts owed by the insular government in the island are paid through this bank, and all insular receipts are paid into it, for which purpose it has a number of agencies located in convenient parts of the island.

TABLE No. 9.—*Amounts collected and distributed by the treasurer on account of all taxes imposed on property, fiscal years 1912-13 and 1913-14, showing application of each tax and rate of assessment per \$100.*

	Rate of assessment per \$100.	Fiscal years	
		1912-13	1913-14
INSULAR GOVERNMENT.			
	<i>Cents.</i>		
For collection charges.....	10	\$177,585.21	\$186,086.99
For redemption of road bonds ¹	10	175,953.09	184,554.72
Total on account of insular government.....	20	353,538.30	370,641.71
MUNICIPALITIES.			
For general purposes.....	60.3	1,057,838.62	1,094,678.30
For construction and repair of roads.....	7.2	118,436.91	122,058.19
For redemption of municipal bonds ¹	0-10	63,982.73	50,624.82
Total on account of municipalities ²	67.5-77.5	1,240,258.26	1,267,361.31
SCHOOL BOARDS.			
Regular school fund.....	22.5	391,892.56	409,642.15
Special school tax ¹	0-10	174,042.87	179,151.35
Total on account of school boards.....	22.5-32.5	565,935.43	588,793.50
Grand total.....	110-130	2,159,731.99	2,226,796.52

¹ Items marked thus are special or temporary taxes; all others are general taxes.

² Municipal collections are shown as reported by the municipalities and are detailed in Exhibit No. 25. The difference between these collections and the amounts shown in Table 4 as distributed to municipalities is due to the amounts refunded having been included in the latter table, and also amounts in transit to the municipalities on June 30, 1914, which are not reported by the municipalities, while those amounts in transit on June 30, 1913, were included in the report for the fiscal year 1912-13 and reported by the municipalities as receipts for the present year.

The rate of school tax for the fiscal year 1913-14 was one-tenth of 1 per cent in all the municipalities of the island except two. In Adjuntas no school tax was levied and the rate in Loiza was one-twentieth of 1 per cent. The rate of bond redemption tax in Mayaguez was twenty one-hundredths of 1 per cent in 1912-13 and nothing in 1913-14, and in San Juan, Ponce, and Arecibo, ten one-hundredths of 1 per cent for 1912-13 and 1913-14.

The total rate for 1913-14 was 1.30 per cent in San Juan, Ponce, and Arecibo; 1.15 per cent in Loiza; 1.10 per cent in Adjuntas; and 1.20 per cent in the remaining municipalities.

BUREAU OF PROPERTY TAXES.

Owing to the unusual and difficult financial conditions prevailing throughout the island at the beginning of this fiscal year, the collection of the property taxes promised to be slightly more difficult than usual.

The treasurer is charged by law with the duty of collecting these taxes, and they become due on certain specific dates, and while no explicit authority is conferred upon the treasurer for granting extensions of time for making these payments, yet during the past year it has seemed advisable to postpone somewhat longer than usual in some cases the final step for the enforcement of the tax payments, namely, the embargo and sale of property to satisfy the taxes. The result has been, I believe, satisfactory to taxpayers and to the treasury department, as is indicated by the fact that the percentage of taxes remaining uncollected at its close is 0.316, as against 0.32 at the close of the preceding fiscal year. Though the percentage of uncollected taxes is lower, the total amount is somewhat greater, and these two apparently conflicting statements are explained by the fact that the percentages are calculated on different amounts, the total levy including the present year being greater than that of the previous year.

The total amount in arrears for all years was on June 30, 1913, \$55,629.59, and for the year just closed \$61,328.62, which last sum is divided as follows:

In litigation.....	\$6,852.29
Payment extended.....	49,913.40
Probably uncollectible.....	4,408.42
Claims.....	154.51
Total.....	61,328.62
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A comparison with the same items of last year shows excess for 1914 in the following accounts: Payment extended, \$2,907.70; probably uncollectible, \$2,505.45.

The Government's interests are well protected, as all outstanding collectible taxes are covered by liens on real property, and it would not be wise at this time to force collection by foreclosure proceedings.

The condition in which the sugar growers of the island find themselves as a result the present reduction and prospective removal of the tariff from sugar has necessitated the careful consideration by this department of the need for reducing the assessments of sugar properties. After conferences held with the sugar growers and bankers of the island and the board of review and equalization, it was decided that some relief should be extended to the taxpayers on sugar properties for the year beginning July 1, 1914, and the plan that seemed most feasible and fairest to all concerned was to make a flat reduction on the mills, machinery, railways, and, in general, on personal property. Accordingly, a reduction of 30 per cent has been made from last year's assessments of such property. As such property represents about half of the total value invested in the sugar industry, the actual result has been a reduction of about 15 per cent on all the sugar property of the island.

This plan seemed advisable because of the impossibility of actually reassessing the sugar properties in time to be of benefit to the taxpayers for the coming year, though it was planned to begin immediately such general reassessment. At the date of this writing, however, the general European war has already resulted in such a materially increased price for raw sugar that the necessity for such reassessment for the coming year seems to have been removed. While the result may be higher prices for a year or two, or possibly longer, this condition is only temporary, and it will be necessary to reassess and reduce the valuation of sugar properties when the normal conditions return and the duty on sugar has been removed.

The work of this bureau has been considerably increased by the collection of the income tax, as provided by the act of Congress of the United States approved October 3, 1913. The total amount collected under this act up to the end of the fiscal year 1913-14 is \$58,599.40, with a balance to be collected of \$5,550, making a total of \$64,149.40. This work has been carried on by the bureau with the addition of only one or two extra clerks, and the net cost to the Government for collecting this tax will be very small indeed.

During the fiscal year 1913-14 the assessing force of this bureau completed the work of segregating the personal and real properties from tax declarations, that heretofore contained real and personal property together, in the towns of Aguada, Aguas Buenas, Arroyo, Guayanilla, Guaynabo, Jayuya, Lajas, Maunabo, Moca, Patillas, Peñuelas, Rio Grande, Utuado, and Yabucoa, making in all 19,382 reassessments.

The assessing force was reduced by the last Legislative Assembly by five members, leaving a force of only seven assessors, which force would probably prove inadequate for a reasonably prompt reassessment of the sugar lands of the island when such reassessment becomes necessary.

The only legislation enacted during the year directly affecting the work of this bureau was the law amending the law of 1912, which necessitated the assessment by this department of all building lots belonging to municipalities in usufruct by private parties.

During the year inherited property to the value of \$4,036,062.76 was appraised and taxes to the amount of \$27,437.41 assessed thereon.

The board of review and equalization passed upon 1,676 cases pertaining to the fiscal year 1913-14 and 339 for 1914-15.

Detailed information regarding the property valuations of the island, the amounts and rates of taxation collected thereon, will be found in Exhibits Nos. 16 to 24, inclusive.

BUREAU OF INTERNAL REVENUE.

The total excise tax receipts for the year amounted to \$2,841,888.50, an increase of \$310,116.36 over those for the previous year, and were larger than the excise tax receipts of any previous year. The great amount of additional revenue, however, which would have resulted from the increased rates of taxation authorized by the legislature during the session of 1913, had the volume of transactions remained the same, was not realized; in fact, the actual increase was barely more than enough to offset the great decrease in the receipts to the treasury from customs, so that the result of these revised laws has been to avoid what would otherwise have been a very marked falling off in insular revenues rather than to produce a very marked increase in the total revenues.

The following comparative statement shows the quantity and value of merchandise on which internal-revenue taxes were collected, together with the total receipts from each source and the unit of tax for the past three years:

TABLE NO. 10.—*The following comparative statement shows the quantity and value of merchandise on which internal revenue taxes were collected, together with the total receipts from each source and the unit of tax for the past three fiscal years.*

Article.	Unit of tax.	1911-12		1912-13	
		Quantity.	Tax.	Quantity.	Tax.
Distilled spirits:					
Domestic.....	Liters.....	3,614,246	\$1,025,732.86	3,287,372	\$939,570.05
Imported.....	do.....	107,256	30,031.78	104,617	33,049.22
Contained in medicines, cosmetics, lotions, etc.	do.....			4,277	1,197.53
Beer:					
Domestic.....	do.....	586,150		774,536	44,239.53
Imported.....	do.....	1,999,716	146,278.42	1,659,426	109,843.92
Wine.....	do.....	1,534,721	92,083.29	989,067	65,602.41
Sparkling wine.....	do.....				
Champagne.....	do.....	10,729	2,897.08	18,049	4,873.47
Cigars.....	Each.....	111,682,615	223,365.23	119,038,300	250,702.45
Cigarettes.....	Value.....	532,431,000	585,675.14	464,861,210	576,784.96
Perfumery.....	do.....				
Patent medicine.....	do.....	\$663,070.60	33,153.53	\$716,729.26	36,439.52
Cosmetics, lotions, etc.	do.....				
Cards.....	Packs.....	79,187	2,375.63	65,769	1,990.77
Arms and ammunition.....	Value.....	\$21,402.00	8,560.80	\$20,215.12	8,086.05
Matches.....	Gross box.....	149,805	29,961.04	247,917	49,583.53
Prepared smoking and fine-cut chewing tobacco.	Ounces.....				
Internal-revenue licenses.....			270,045.45		275,582.50
Miscellaneous.....			128,911.53		134,225.93
			2,579,071.78		2,531,772.14

Article.	Unit of tax.	1913-14		Increase over fiscal year 1912-13.		Decrease under fiscal year 1912-13.	
		Quantity.	Tax.	Quantity.	Tax.	Quantity.	Tax.
Distilled spirits:							
Domestic.....	Liters.....	1,967,820	\$983,910.40		\$44,340.35	1,319,552	
Imported.....	do.....	63,968	31,984.00			40,649	\$1,065.22
Contained in medicines, cosmetics, lotions, etc.	do.....	11,722	3,283.48	7,445	2,085.65		
Beer:							
Domestic.....	do.....	857,291	62,000.17	82,755	17,760.64		
Imported.....	do.....	876,107	87,581.25			783,319	22,262.67
Wine.....	do.....	549,259	54,925.92			439,808	10,676.49
Sparkling wine.....	do.....	3,049	1,525.80	3,049	1,525.80		
Champagne.....	do.....	5,373	5,373.50		500.03	12,676	
Cigars.....	Each.....	112,711,543	327,450.98		76,748.53	6,326,757	
Cigarettes.....	do.....	376,695,120	753,390.24		176,605.28	88,166,090	
Perfumery.....	Value.....	\$107,808.30	16,171.25				
Patent medicine.....	do.....	\$395,091.20	39,509.12		21,007.67	196,161.56	
Cosmetics, lotions, etc.	do.....	\$17,668.20	1,766.82				
Cards.....	Packs.....	14,967	3,741.77		1,751.00	50,802	
Arms and ammunition.....	Value.....	\$19,468.74	7,787.57			\$746.38	298.48
Matches.....	Gross box.....	157,102	31,420.50			90,815	18,163.03
Prepared smoking and fine-cut chewing tobacco.	Ounces.....	1,440,500	16,526.95	1,440,500	16,526.95		
Internal-revenue licenses.			273,440.50				2,142.00
Miscellaneous.....			140,098.28		5,872.35		
			2,841,888.50				

While there is no doubt but what the actual consumption of distilled spirits decreased enormously throughout the island, this decrease was not in direct proportion to the falling off in the withdrawals from distilleries during the first half of the year. As explained in the report of this bureau for the fiscal year 1912-13, all distilleries produced and released every liter of distilled spirits possible prior to March 20, 1913, in order to avoid the increase of 22 cents per liter in tax which went into effect on that

date, consequently, when the new rate of tax became effective, the market was heavily overstocked and the receipts for subsequent months indicate but very little movement in that article. It is believed now, however, that the stocks of distilled spirits outside the distilleries, for the first time during the past five years or more, have been diminished to a point where withdrawals and consumption follow in quick succession. The total withdrawals of tax-paid spirits from the 12 distilleries in operation on the island during the year shows a decrease of 40.15 per cent as compared with those of that preceding.

The following table shows the total consumption of distilled spirits, in liters, on the island for the past three fiscal years:

TABLE No. 11.

	1911-12	1912-13	1913-14	Increase in liters 1913-14 over 1912-13.	Decrease in liters 1913-14 under 1912-13.
Withdrawn from distilleries, tax paid	3,614,246	3,287,372	1,967,710	.....	1,319,662
Withdrawn from distilleries under draw- back	28,454	66,643	60,954	.....	5,689
Withdrawn from distilleries for denaturing ..	117,100	119,500	118,640	.....	860
Imported as beverages	107,256	104,617	63,966	.....	40,651
Imported, contained in medicines .....	.....	4,277	11,722	7,445	.....
Total	3,867,056	3,582,409	2,222,992	.....	.....

The importation of beer for the year shows a decrease of over 52 per cent, and wine 44 per cent, as compared with the figures of last year. On the other hand the native brewed product shows a gain of over 9 per cent as compared with the sales for the same year. The total decrease in the consumption of beer during the year as compared with the preceding year, measured by excise receipts, was slightly in excess of 70 per cent. A portion of the decrease in these articles is explainable when their demand is considered. The use of beer and wine has not become a habit with the native population at large. The drinking of both beverages has been always a luxury in a much wider sense than that of ardent spirits, therefore, as the price of the article has been materially advanced and the people have found themselves with less money than usual for luxuries, they have readily left it out of their lives with the consequent loss in consumption shown herein. While the increased rate of tax and the resulting increase in cost to the consumer undoubtedly curtailed the consumption of all revenue-producing articles somewhat, the general business depression prevailing throughout the year together with the restriction of credits and the unwillingness displayed toward further extensions were the fundamental causes of the reduced receipts. The exportation of cigars, cigarettes, and distilled spirits from the island during the year indicate a further decrease in their shipments, that of cigars being especially heavy when compared with the decreases observed in the previous four years.

The following table shows the quantities of taxable articles exported from the island during the past four fiscal years:

TABLE No. 12.

	1910-11	1911-12	1912-13	1913-14	Increase, 1913-14 over 1912-13.	Decrease, 1913-14 under 1912-13.
Cigars, number of	174,743,098	169,765,656	165,768,512	150,363,991	.....	15,404,521
Cigarettes, number of	11,760,000	11,293,350	8,907,600	6,195,000	.....	2,712,000
Alcohol, by liter	18,494	32,434	333,254	281,125	.....	52,129
Bay rum, by liter	188,382	315,143	264,598	118,920	54,322	.....
Alcohol in bay rum, by liter .....	.....	175,450	136,563	173,182	36,619	.....
Beer, by liter .....	.....	.....	.....	¹ 17,628	17,628	.....

¹ Native brewed beer was exported this year for the first time during the history of Porto Rico.

During the year there were 3,716 less internal-revenue licenses issued than during that preceding. Of this total, 3,571, or 96 per cent, were for sales at retail, 95 at wholesale, and 50 for manufacturers. These licenses were issued for the first half of

the year on a six months' basis and for the last half on a quarterly basis. The decrease in number indicates the closing out of 1,191 retail and 32 wholesale licensed establishments, which is directly attributable to the curtailing of credits and enforced payments resulting from the general stringency of money and the hesitancy of wholesalers to open new accounts.

The following is a classified table of licenses issued during the past five fiscal years and the value thereof:

TABLE No. 13.

Years.	Manufacturers.		Wholesale dealers.		Retail dealers.		Total.	
	Num-ber.	Amount collected.	Num-ber.	Amount collected.	Num-ber.	Amount collected.	Num-ber of licenses in force.	Tax re-ceived.
1909-10.....	632	\$19,524.00	672	\$42,487.00	16,414	\$159,212.00	17,718	\$221,223.00
1910-11.....	680	20,389.20	722	47,677.00	18,164	179,329.50	19,566	247,395.70
1911-12.....	712	28,225.70	853	52,189.00	20,450	189,630.75	22,015	270,051.80
1912-13.....	793	28,528.50	871	55,535.00	19,584	191,533.50	21,248	275,582.50
1913-14.....	743	31,073.00	776	46,828.50	16,013	195,539.00	17,532	273,440.50

The following table shows the number of administrative and prosecution actions reported and disposed of during the year by the bureau, together with those of the preceding years:

TABLE No. 14.—*Excise tax cases during the past six fiscal years.*

Years.	Admin-istrative.	Penalties.	Prosecu-tions.	Convic-tions.	Acquit-tals.	Pending trial or appealed.	Per cent of convic-tions.
1908-9.....	1,402	\$6,301.50	159	133	.....	.....	83
1909-10.....	1,207	4,053.00	104	76	.....	.....	73
1910-11.....	1,271	4,408.65	91	75	.....	.....	82
1911-12.....	1,333	4,330.00	51	44	.....	.....	86
1912-13.....	1,368	3,102.20	67	56	3	8	83
1913-14.....	1,126	2,411.00	91	63	7	21	90

NEW LEGISLATION.

The laws passed by the Legislative Assembly while convened in special session during the first quarter of the present fiscal year and those passed in the regular session of 1914 which affected the bureau were as follows:

An act, amending one passed during the regular session of 1913, changing the rates of tax on cigars from 50 cents and 20 cents per hundred to 30 cents per hundred.

An act providing for the quarterly payment of internal revenue licenses, amending that passed during the regular session of 1913, which imposed semiannual payments.

An act imposing a tax of 1 cent per ounce on all prepared smoking and fine-cut chewing tobacco. This act was subsequently amended during the regular session of 1914, when the rate of tax was increased to 3 cents per ounce.

In this same act provision is made whereby the treasurer of Porto Rico is empowered to remit the amount of internal-revenue tax accruing on any merchandise which is destroyed by fire or any act of Providence, and also to exempt such merchandise as might have become unfit for consumption from the payment of these taxes upon its destruction.

During the special session of 1913 a law was also passed, similar to that already approved in the United States, permitting the removal of a certain number of cigars free of tax by employees of cigar factories for their personal consumption. This legislation relieves from taxation an aggregate annual total of 3,500,000 cigars, which represents a loss of over \$10,000 in revenue yearly to the government, as the cigars smoked by employees or taken from registered stock by them had, up to the enactment of this law, paid the internal-revenue tax.

BUREAU OF MUNICIPAL FINANCE.

As mentioned in previous reports, it has been the policy of the insular government to make loans from the general funds of the insular treasury to the municipalities and school boards of the island for works of permanent public improvement, such as aqueducts, sewers, markets, hospitals, school buildings, etc. These loans are uniformly made on ordinances authorizing the treasurer of Porto Rico to retain from the moneys which he collects pertaining to the respective municipalities and school boards the amounts necessary for repaying the loans, together with the interest on the same.

All property taxes of the island are collected by the insular treasury, and proportions due to the municipalities and school boards are subsequently distributed to them. There is, therefore, little risk to the insular treasury in loaning its funds in this manner.

It has been the plan for several years past to cover all such loans by bonds of the borrowing municipality or school board.

But as mentioned in the report of this department for last year, when the point of actually issuing such bonds was reached, certain technical defects in the laws were discovered, and as a result, in the legislative session of 1913 the nine laws and parts of laws then existing were repealed, and a new law comprising the essential features of those several laws was enacted.

Under authority of that law 2 municipalities, Vega Alta and Juncos, had been authorized to issue bonds to cover their indebtedness prior to the beginning of the present fiscal year, and during the year 13 other municipalities and one school board have been so authorized, and the bonds, in all, amounting to \$962,000, have been issued in favor of The People of Porto Rico. In addition to these, 10 other municipalities and 2 other school boards have been authorized to issue bonds amounting in all to \$537,000, and these bonds are now pending issuance until such time as the insular treasury can conveniently advance the balances due the borrowers, amounting to \$348,010.70, which advances will be made and the bonds issued as soon as the money is realized from the insular bonds now pending sale.

But although it has been considered a wise policy in general to encourage municipalities and school boards in constructing such works of permanent public improvement to the extent of granting them loans from the insular treasury, in those cases where it seemed certain that the payments on the loan could be met without seriously interfering with the ordinary administrative expenditures of the municipalities or school boards, yet, as mentioned in the treasurer's report of last year, the finance committee of the Executive Council has not considered the present an opportune time for any municipality or school board to incur additional indebtedness which might be postponed to a later date without serious risk to public health or serious financial loss.

The removal of the tariff on sugar will, under normal conditions, necessitate a considerable reduction in property valuations of the island, and it is possible that many municipalities and school boards which, on the basis of their present income would be amply able to repay the desired loan, may within a few years find their incomes so reduced that the burdens of these loans would be heavier than they could conveniently bear.

Of all the municipalities of the island, numbering 71 at the beginning of the year, only 3, Cidra, Guaynabo, and Trujillo Alto, have failed to make applications, within a comparatively short time, for insular loans, but acting in accordance with the policy above referred to, the applications of 26 municipalities, aggregating \$1,186,800, have been denied during the current year. Applications from some other municipalities and several school boards are now in the hands of the finance committee awaiting final action.

Although during the current year final ordinances were approved by the Executive Council authorizing loans to 15 municipalities and 4 school boards, aggregating \$476,221, which amount, after deducting the old indebtedness refunded, left a balance of \$459,533.33 of new indebtedness, yet, with the exception of the temporary loan of \$9,000 to the municipality of San Juan, all of these ordinances had been recommended for approval by the finance committee prior to the beginning of the fiscal year 1913-14. The amount of the new indebtedness, therefore, recommended by the finance committee during the year, has been practically nil, and it seems probable that the finance committee will feel obliged to adhere as closely as possible to this extremely conservative policy until the amount of income which the municipalities may expect to receive regularly in the years to come is a little more definitely determined than at present.

Exhibits 11 and 12 show in detail the exact status of all the municipalities and school boards of the island in regard to their indebtedness to the insular government on loan ordinances.

The only bonded indebtedness of municipalities not mentioned above is that contracted by Arecibo, Ponce, and San Juan in 1902 under the provisions of the laws in force at that time. The bonds issued by Mayaguez at the same time, amounting to \$200,000, were redeemed in full with the payment of \$30,000, the amount outstanding on July 1, 1913. The status of these issues appears below:

	Total bonds issued.	Total, redeemed.	Total, out- standing.	Sinking funds.
Arecibo.....	\$100,000.00	\$78,000.00	\$22,000.00	\$7,778.89
Mayaguez.....	200,000.00	200,000.00		
Ponce.....	200,000.00	153,000.00	47,000.00	21,820.02
San Juan.....	600,000.00	468,000.00	132,000.00	13,695.64
Total.....	1,100,000.00	899,000.00	201,000.00	43,294.55

Prior to July 1, 1913, these were the only municipalities which had actually issued bonds since the American occupation. The obligations of the municipalities which issued bonds in 1902 are met with the proceeds of special property taxes levied for that purpose. The rate of this tax for the year 1913-14 was ten one-hundredths of 1 per cent, and the 3 municipalities still having bonds outstanding have levied the same rate of tax for the year 1914-15.

To this must be added a further amount outstanding under the head of "current indebtedness," owing to the bureau of supplies, printing, and transportation, merchants, druggists, contractors, and electric-light companies for services rendered or supplies furnished in 1913-14, and regarding which no accurate data is available at this time. The aggregate amount is estimated at between \$25,000 and \$50,000. Owing in part to deficiencies in the municipal accounting system, but principally to the failure of municipal officials to keep a record or make a report of many minor floating liabilities, it is impracticable to state, on any given date, exactly what the municipalities owe on account of current debts.

The cash balance available for general expenditure, excluding balances in special accounts applicable for expenditure only for certain specific purposes, like work on rural roads or the construction of improvements with the proceeds of loans, was \$195,824.07. It should be noted that, had the municipalities charged with floating or current indebtedness paid in the year in which the indebtedness was incurred the amounts they owed, the balance in general funds would have been reduced by \$59,384.55, leaving \$136,439.52 as a surplus.

The progress and welfare of the municipalities is best indicated by the amount of receipts pertaining to what are known as "ordinary funds," or funds available for general expenditure, and by the manner in which those funds are used. All other receipts possess the characteristics of trust funds, in that their disposition is restricted by law to certain specific purposes and may not be used for meeting the ordinary requirements of local government.

The receipts of all the municipalities during the year, not including the proceeds of loans or bond redemption taxes, amounted to \$1,887,439.85, consisting of \$1,765,352.16 in "ordinary funds" and \$122,087.69 in "road funds."

Receipts pertaining to "ordinary funds" were \$63,912.59 in excess of the amount reported for the preceding year.

Part of the "ordinary funds," however, represented repayments or other receipts not of a current, recurring nature, such as the proceeds from the sales of municipal property, etc. The net amount of current receipts in ordinary funds which may be compared with the receipts from similar sources in the preceding year was \$1,739,064.33, an increase of \$68,870.32.

This increase, however, considered alone, gives an erroneous impression of the financial condition of the municipalities. On analysis it is found that the aggregate increase from 16 of the 23 current sources of income was \$123,528.70, while the aggregate decrease in the remaining 7 current sources was \$54,658.38. The aggregate increase from 3 sources not current was \$8,545.50, while the decreases in the remaining 3 sources not current aggregated \$13,503.23.

Eliminating, for the purpose of comparison, the sum of \$12,626.98, the receipts from the operation of the pier in Ponce, a new source of revenue not appearing in previous reports, the net increase from the 15 sources which produced revenues in former years was \$170,901.72. Approximately one-third of this, \$36,839.68, was produced by the property tax; approximately another third came from the revenues of markets, \$11,929.16; water works, \$10,596.80; slaughterhouses, \$7,463.67; and the tax on the sale and slaughter of meat, \$11,171.95; and of the remainder \$7,586.17 was due to receipts on account of dog licenses, \$2,291.94 on account of commercial and industrial license taxes, and the rest, \$23,022.35, on account of 8 other sources of income, 3 of which, producing an aggregate increase of \$14,803.83 were formerly reported under the single head of "miscellaneous receipts." These 3 sources, last mentioned, not being separately reported in former years, naturally indicated increases of 100 per cent, while "miscellaneous receipts," being divided under 3 heads, shows a relatively large decrease.

Of the \$11,929.16 increase from the revenues of markets, \$10,892.87 was due to the opening of a new market in San Juan, whose receipts from this source were \$3,105.13 and \$13,998 in 1912-13 and 1913-14, respectively. San Juan is also responsible for \$9,316.05 of the increase of \$11,171.95 proceeding from the tax on the sale and slaughter of meat, its receipts from this source being \$20,864.88 and \$30,180.93 in 1912-13 and 1913-14, respectively. Water works produced \$10,596.80 more due to the completion of several new water-supply systems carried out with the proceeds of insular loans; and slaughterhouses, most of them built with loan funds, produced \$7,463.67 more.

The largest decrease, \$25,213.66, nearly half of the total, appears under the head of "other current receipts" which last year consisted of "rents" and "miscellaneous receipts," now separately reported under the heads of "sewers," "municipal lots," "hospital pay patients," etc. Receipts from permits decreased \$14,001.43 and from fees, \$7,516.15. A falling off in receipts on account of animal pounds, cemeteries, fines, and interest accounts for the remaining decrease of \$7,927.44.

In short, with the exception of the greater amount produced by the tax on property, nearly the entire net increase in current receipts is attributable to the creation of new sources of revenue through the completion of water works, market, slaughterhouses, etc. As many of these projects were carried out with the aid of loans, the loans being granted with the expectation that the improvements would be revenue producers and that the additional income would be required to help repay the loans, it is apparent that, as soon as the borrowing municipalities begin redeeming their bond issues or reducing the principal of their loans, the increases reported will be of very little assistance in providing for their existing activities until the loans are paid.

A comparison of the amounts received from the several sources of municipal income in 1912-13 and 1913-14 will be found in Exhibit No. 25. A detailed and extended statement of receipts for the year appears in Exhibit No. 26.

Expenditures chargeable against the total current receipts of the municipalities amounted to \$1,977,042.33, an increase of \$56,245.19. They consisted of expenditures chargeable against ordinary funds amounting to \$1,840,151.00, or \$37,405.66 more than in 1912-13, and expenditures chargeable against road funds of \$136,891.33, or \$18,839.53 more than last year.

Current expenses alone, representing the net cost of operating the municipalities without any outlays for construction, improvements, unexpendable property or equipment, or payments on floating or funded indebtedness, aggregated \$1,590,154.53, of which \$1,495,273.57 are chargeable against ordinary funds and \$94,880.96 against road funds. These expenses are divided under three heads, salaries and supervision \$949,408.84 (\$274,218.89 representing the amount retained from municipal revenues to provide for the expenses of insular sanitation and \$675,189.95 representing salaries exclusively); repairs and maintenance, \$178,919.72; and supplies, materials, and incidentals, \$461,825.97. Under the head of outlays \$142,522.79 was expended for construction and improvements and \$37,833.66 for property and equipment. Floating indebtedness, incurred in the previous year, called for payments of \$90,300.22, while temporary loans and bond issues made necessary the expenditure of \$35,499.58 for interest and \$80,731.55 for principal.

The current expenses mentioned were \$61,175.44 less than in the preceding year. Salaries, however, increased \$55,391.31—from \$619,798.64 to \$675,189.95—and the expenses of insular sanitation increased \$12,181.63—from \$262,037.26 to \$274,218.89. All other expenses for repairs and maintenance, supplies, materials, and incidentals decreased \$128,748.38—from \$769,494.07 to \$640,745.69. Salaries during the year increased about 9 per cent over the amount paid in the preceding year. In view of the fact that salaries increased in the preceding year \$81,373.26, it is apparent that, in a period of two years, the municipal pay rolls have had \$136,764.57 added to them.

The cost of the activities calling for this increase in administration, however, rose only \$3,407.76—from \$637,337.93 to \$640,745.69—in the same period.

Out of their current income the municipalities expended only \$142,522.79 for construction and improvements, of which \$31,821.43 was used in the building of rural roads. The total expenditures on rural roads amounted to \$134,836.33, not including \$19,102.25 paid from the proceeds of loans.

It is possibly worthy of note to compare the amounts paid on account of floating indebtedness and the amounts expended for increases in salaries. As stated, salaries were increased in 1912-13 by \$81,373.26. In the same year, floating debts, aggregating \$90,300.22, were incurred and paid in the following year. In the succeeding year, 1913-14, salaries were increased by \$55,391.31, and the floating debts on June 30, 1914, so far as can be ascertained, amounted to \$61,911.93.

Furthermore, it is worthy of note that in 1912-13 the expenditures chargeable against ordinary funds available for general purposes (excluding road funds, the proceeds of loans, etc.) were \$101,305.77 in excess of the income in ordinary funds received during the year. Salaries in that year, as above stated, were increased \$81,373.26, leaving about \$20,000 to be accounted for under other heads. In the following year, 1913-14, the expenditures chargeable against ordinary funds were \$74,798.84 in excess of the income in ordinary funds. Salaries were increased during the year \$55,391.31, again leaving approximately \$20,000 to be accounted for under other heads.

The natural inference to be drawn is that, if the municipalities could resist the impulse to swell their payrolls, they would be able to live within their income. Considering the fact that since the passage in 1906 of the present law governing municipal corporations no new functions have been imposed upon the local governments, that their income, in ordinary funds, has increased from \$1,187,000 to \$1,765,000, or \$578,000 (nearly 50 per cent), while their expenditures, in ordinary funds, have increased from \$1,135,000 to \$1,840,000, or \$705,000 (nearly 63 per cent), it is interesting to learn where the money goes and how much of it is really needed.

In the report of the treasurer of Porto Rico for 1909-10, it was stated:

"Although the police force and the more important roads are maintained by the insular government, while education is cared for by the insular government in conjunction with the school boards, the fact remains that during the fiscal year just closed we received as net income only \$1,392,865.71 to be distributed among 66 municipalities and to attend to the other local needs of more than 1,000,000 people, while out of the total \$576,587.52, or 41.5 per cent, went to the four cities of San Juan, Ponce, Mayaguez, and Arecibo. The situation is indeed an interesting one, and the lesson of the figures is both clear-cut and double-edged; that not only must opportunities for increasing the municipal revenues be improved as they may arise, but also that every possible effort must be directed toward the conservation of these revenues through their wise expenditure."

Since the writing of the report referred to, municipal revenues have increased \$354,674.46, or 20 per cent, in ordinary funds alone. Expenditures from ordinary funds have increased \$509,658.06, or nearly 40 per cent. Current expenses, paid from ordinary funds—excluding outlays for improvements, payments on indebtedness, etc.—have increased from \$1,089,538.76 to \$1,495,273.57, or \$405,734.81, while outlays for improvements, payments on indebtedness, etc., have increased from \$240,954.18 to \$344,877.43, or \$103,923.25.

Under the head of current expenses, aggregating an increase, as stated, of \$405,734.81, the expenses due to sanitation rose from \$143,478.95 to \$274,218.89, an increase of \$130,739.94 (approximately 90 per cent), due to the fact that the municipalities were this year required by law to pay into the insular treasury 12 per cent of their gross revenues to help defray the cost of insular sanitation. Expenditures on account of salaries, excluding \$86,509.05 charged to supervision of local sanitation and included above in the cost of this service, rose from \$473,408.14 to \$675,189.95, or \$201,781.81, equal to 42 per cent. The increase in all other current expenses was only \$73,213.06, or about 12 per cent. Almost half of this last-mentioned increase, or \$35,910.61, was due to the higher cost of public lighting through electric installations where oil lamps were used in the past, and the rest is traced to the maintenance of hospitals (excluding salaries), responsible for an increase of \$17,431.01; free medicines distributed among the people, responsible for an increase of \$10,673.60; and the maintenance of waterworks, markets, slaughterhouses, and other public-service enterprises or municipal property, responsible for a total increase (not including salaries) of \$12,222.18. The increases under these four heads amount to \$76,237.40. Decreases under other heads account for the fact that the net increase was \$73,213.06.

Increases in outlays for improvements, indebtedness, etc., aggregating \$103,923.25 are as follows: Floating indebtedness, \$53,990.84 (practically half of the total in-

crease); interest on loans, \$25,386.90; repayment of loans, \$3,036.77; improvements and unexpendable property and equipment, \$21,518.74; practically all of it being for property.

Out of the total increase in income since 1910-11, amounting to \$354,674.46, the municipalities had no option as to the disposition of \$130,739.04 required by law for increased sanitation expenses. The use they made of the remaining \$223,935.42, however, was purely optional, and it may be somewhat illuminative to note that \$201,781.81 of it was used to provide additional compensation for the supervision of all current activities whose cost in the same period increased only \$73,213.06.

This marked increase in administrative expense would seem to indicate, therefore, that the municipalities themselves have not felt the same necessity for using any increase in the municipal revenues for "other local needs," as was felt by the author of the above quotation.

The foregoing statement is made with full recognition of the fact that in spite of receipts in ordinary funds approximately \$65,000 greater than the amount realized in the preceding year expenditures were about \$40,000 greater than in the preceding year and nearly \$75,000 in excess of the receipts for the current year, and that, due to larger payments which will be required from various borrowing municipalities whose bonds will begin to mature in the next 12 months, the expenditures in 1914-15 will probably be still greater without any materially compensating increase in income. The day is probably not far distant when the income will become stationary and when the surplus accumulated from the operations of prior years is exhausted, and in anticipation of such a situation preparations should be made now to reorganize the municipalities and get them on a sounder and more business-like footing.

Details of the expenditures of all municipalities appear in Exhibit No. 27, and a statement of gross receipts, expenditures, and cash balances, by municipalities, appears in Exhibit No. 28.

During the year four new municipalities were constituted by segregating from the municipality of Fajardo the barrios of Luquillo and Ceiba; by segregating from the municipality of Humacao the barrio of Las Piedras; and by segregating from the municipality of Yauco the barrio of Guanica.

BUREAU OF INDUSTRIAL AND COMMERCIAL LICENSE TAXES.

This bureau was organized immediately before the close of the preceding fiscal year in order to take charge of the assessing and collecting of the industrial and commercial license taxes in accordance with the law approved March 13, 1913. The law did not, however, actually become effective, as originally provided, on July 1, 1913, for the reason that immediately prior to that date the legislative assembly, then convened in special session, postponed the date on which the law should take effect, in order that an opportunity might be given for making certain necessary changes in the law. Among the most important of those changes were: General reduction of the rates of the licenses; quarterly instead of semiannual collections; the creation of central and local boards to settle protested classifications; and the elimination of the feature which permitted taxing, by similarity with business specified in the law, of unenumerated businesses and industries. As the result of this law the net sum of \$438,285.75 was collected during the current fiscal year, as against \$212,305.96 in 1912-13, which figures indicate that the law accomplished with surprising accuracy the exact result aimed to be accomplished, namely, to preserve to the municipalities practically the same amount of proceeds which they had heretofore realized from this source and to provide as much additional revenue from this source for the insular treasury. Fifty per cent of the total collections was distributed among the municipalities from which the taxes were derived and the other 50 per cent, in accordance with the law, was retained in the insular treasury.

The following statement shows in detail the amounts of the "patente" tax collected by the municipalities in 1912-13, under the municipal law of 1906, and the amounts collected in those municipalities under the present law (act 134 of Aug. 12, 1913):

Amount of the "patente" tax collected.

Municipality.	By municipal- ties under municipal law of 1906, in 1912-13 (net).	By the insular government, under act 134 of Aug. 12, 1913, in 1913- 14 (net).
Adjuntas.....	\$1,475.72	\$4,587.75
Aguada.....	715.80	2,250.00
Aguadilla.....	4,878.67	10,550.00
Aguas Buenas.....	1,416.17	1,516.00
Aibonito.....	1,387.78	3,104.75
Añasco.....	1,636.80	3,672.50
Arecibo.....	8,114.31	18,118.25
Arroyo.....	2,279.05	4,558.25
Barceloneta.....	1,774.50	2,921.00
Barranquitas.....	925.01	1,905.75
Barros.....	647.08	1,384.50
Bayamon.....	6,699.65	13,319.50
Cabo Rojo.....	595.40	4,035.75
Caguas.....	6,281.84	14,009.00
Camuy.....	1,926.04	3,331.50
Carolina.....	1,595.76	3,817.75
Cayey.....	3,220.01	6,597.75
Ciales.....	2,259.91	3,418.25
Cidra.....	1,019.96	1,561.25
Coamo.....	2,357.20	4,599.00
Comerio.....	1,429.88	2,925.25
Corozal.....	1,147.00	2,123.25
Culebra.....		410.50
Dorado.....	577.00	1,362.75
Fajardo.....	2,067.99	7,992.75
Guayama.....	5,758.97	11,106.75
Guayanilla.....	778.68	2,527.00
Guaynabo.....	718.21	1,345.50
Gurabo.....	1,191.80	1,881.75
Hatillo.....	804.70	1,671.75
Hormigueros.....	553.00	1,272.00
Humacao.....	5,226.16	9,121.50
Isabela.....	2,067.77	3,882.50
Jayuya.....	1,052.05	2,375.25
Juana Díaz.....	1,829.05	6,776.75
Juncos.....	2,629.30	4,620.50
Lajas.....	905.17	1,780.75
Lares.....	1,483.21	5,912.00
Las Marias.....	492.16	1,325.25
Loíza.....	755.20	2,364.50
Manatí.....	3,685.62	5,702.25
Maricao.....	420.66	1,895.50
Maunabo.....	1,190.94	2,140.50
Mayaguez.....	12,988.81	27,868.50
Moca.....	514.80	1,537.25
Morovis.....	973.25	1,313.25
Naguabo.....	2,214.70	3,569.75
Naranjito.....	768.96	1,079.75
Patillas.....	1,496.93	3,154.25
Peñuelas.....	893.72	1,957.25
Ponce.....	24,727.63	50,007.25
Quebradillas.....	1,047.77	1,988.00
Rincon.....	804.50	1,898.50
Rio Grande.....	922.20	2,547.00
Rio Piedras.....	2,801.58	7,427.75
Sabana Grande.....	1,375.25	2,135.50
Salinas.....	1,114.06	4,004.75
San German.....	3,483.71	6,927.00
San Juan.....	47,174.55	82,725.25
San Lorenzo.....	1,468.28	3,169.75
San Sebastian.....	1,595.75	4,057.25
Santa Isabel.....	139.25	2,227.50
Toa Alta.....	1,191.34	2,223.00
Toa Baja.....	726.00	2,355.50
Trujillo Alto.....	213.00	700.50
Utua.....	3,541.21	6,381.25
Vega Alta.....	1,061.50	1,949.50
Vega Baja.....	1,857.40	3,977.00
Vieques.....	2,954.80	4,887.25
Yabucoa.....	3,045.92	4,592.00
Yauco.....	3,237.91	9,845.25
Total.....	212,305.96	438,285.75

During the year 70,076 licenses were issued, of which number 3,491 were protested. Considering the publicity which this law has received while under consideration by the legislature at the time of its original enactment and amendment, and the general opposition to it as first manifested, the number of protests presented may be considered as very limited. Of the total number of protests presented, 84 were made under act 35 of March 9, 1911, and of these action for the recovery of the taxes paid has thus far been initiated in four cases only. Protests presented against the payment of industrial and commercial license taxes under act 35 of March 9, 1911, are determinable only upon actions instituted in the courts by the taxpayers for the recovery of the amounts paid, within 30 days from the date of payment of the licenses.

The constitutionality of the law, which has been disputed separately in certain mandamus proceedings in two instances of corporations, has been upheld by a recent decision of the Supreme Court of Porto Rico.

In the administration of the law it was found necessary to enforce compliance in 392 cases of what appeared to be willful refusals to pay the tax, by the imposition of administrative penalties as provided for thereby, in the aggregate sum of \$396.50, or on the average of \$1.0114 per case; the law fixing the maximum administrative fine at \$10. Prosecution in the municipal courts was resorted to in 71 cases. This action was taken only after the refusal by the delinquents to meet the requirements imposed upon them administratively. The total fines imposed in these cases by the courts is \$144.50.

Of the \$25,000 appropriated for the purpose of carrying this law into effect, the sum of \$15,554.19 has been expended during the year. This expenditure, inevitably involving the purchase of furniture, equipment, and extra printing, must always appear greater during the period of the initiation of the law than it would be in normal years after the law has been once established. It has not, however, been possible to compute with any degree of accuracy the actual cost of collection of this tax for the reason that, aside from the office expenses and printing which are definite of ascertainment, the field machinery of this department already in existence for the collection of internal-revenue and property taxes was availed of without any extra definite expense in connection with the industrial and commercial license tax collection.

The "patente" law, however, even after the numerous amendments of the special session already referred to, proved so unpopular that on March 28 of this year a new act was approved, repealing the present act in toto, and providing that the future collection should revert again to the municipalities and that the insular treasury should receive no direct benefit therefrom. The new law, however, differs materially from the former law under which the municipalities collected this tax in that the tax is now levied upon a percentage basis of gross business done, and is unquestionably a marked improvement over any preceding "patente" tax laws so far enacted.

ALLAN H. RICHARDSON,
Treasurer of Porto Rico.

THE GOVERNOR OF PORTO RICO,
San Juan, P. R.

EXHIBITS.

EXHIBIT No. 1.—*Receipts and disbursements of the Insular Government for the fiscal year ending June 30, 1914.*

Insular revenues:		
Balance July 1, 1913.....		\$930,024.91
Receipts—		
Customs.....	\$674,000.00	
Internal revenues—		
Excise tax.....	2,843,561.46	
Industrial and commercial licenses (50 per cent).....	231,417.59	
General property tax (10 per cent).....	186,086.99	
Inheritance tax.....	25,867.05	
Income tax.....	50,423.87	
Sanitation service (12 per cent of municipal receipts).....	279,252.20	
Miscellaneous—		
Franchise tax (3 per cent of insurance premiums).....	23,585.01	
Other sources.....	439,708.53	
Total.....	4,753,902.70	
Repayments.....	2,031,045.87	
Total insular revenue receipts.....		6,784,948.57
Total insular revenues, including balance of July 1, 1913.....		7,714,973.48
Disbursements—		
Advances to municipalities and school boards account insular loans.....	\$580,331.92	
Expenses of insular government.....	6,697,996.54	
Total.....	7,278,328.46	
Transfer from insular revenues to trust funds.....	150,871.79	
Municipal bonds redeemed.....	2,500.00	
Total insular revenue disbursements.....		7,431,700.25
Balance, insular revenues available for expenditure June 30, 1914.....		\$283,273.23
Trust funds, balance July 1, 1913.....		1,452,382.18
Receipts.....	\$3,325,432.86	
Transfers from insular revenues to trust funds.....	150,871.79	
Total.....		3,476,304.65
Total trust funds, including balance of July 1, 1913.....		4,928,686.83
Expenditures.....		3,774,621.75
Balance, trust funds, June 30, 1914.....		1,154,065.08
Total balances, insular treasury, June 30, 1914.....		1,437,338.31

EXHIBIT No. 2.—*Comparative statement of monthly customs receipts, fiscal years 1909-10 to 1913-14.*

Months.	1909-10	1910-11	1911-12	1912-13	1913-14
July.....	\$65,000.00	\$100,000.00	\$75,000.00	\$70,000.00	\$73,500.00
August.....	62,000.00	92,000.00	120,000.00	70,000.00	63,000.00
September.....	60,000.00	70,000.00	47,000.00	58,000.00	60,000.00
October.....	75,000.00	100,000.00	115,000.00	105,000.00	60,000.00
November.....	75,000.00	95,000.00	125,000.00	100,000.00	40,000.00
December.....	85,000.00	100,000.00	130,000.00	100,000.00	75,000.00
January.....	85,000.00	95,000.00	127,000.00	125,000.00	65,000.00
February.....	75,000.00	110,407.96	95,000.00	80,000.00	50,000.00
March.....	75,000.00	90,000.00	109,587.90	100,000.00	60,000.00
April.....	60,000.00	60,000.00	80,005.00	80,000.00	50,000.00
May.....	75,000.00	86,065.23	90,000.00	70,000.00	40,000.00
June.....	87,362.43	73,525.76	67,000.00	70,291.95	37,500.00
Total.....	879,362.43	1,065,998.95	1,180,592.90	1,028,291.95	674,000.00

EXHIBIT No. 3.—*Internal revenue receipts, detailed, fiscal years 1909-10 to 1913-14.*

EXCISE TAXES.

Months.	1909-10	1910-11	1911-12	1912-13	1913-14
July	\$203,263.38	\$222,374.83	\$182,448.88	\$243,147.50	\$328,759.02
August	139,971.53	156,744.81	176,206.48	176,724.82	196,278.27
September	147,901.27	150,957.89	133,704.00	180,260.24	195,778.07
October	190,318.35	209,654.91	222,009.90	259,668.44	230,788.88
November	143,962.69	159,854.46	205,548.24	186,971.99	176,875.65
December	170,252.72	185,417.24	225,756.40	221,718.84	244,669.37
January	213,337.87	232,028.30	244,527.92	267,228.49	296,446.14
February	148,454.94	155,162.74	229,520.72	261,796.36	208,104.12
March	169,443.95	216,421.01	201,759.20	306,201.61	248,006.90
April	201,560.63	223,617.30	349,669.96	179,476.49	305,234.27
May	165,189.56	202,871.15	220,134.52	120,848.44	202,038.49
June	177,409.92	304,775.87	187,628.33	126,130.71	210,582.28
Total	2,071,066.81	2,419,880.51	2,578,914.55	2,530,173.93	2,843,561.46

The sources of excise tax receipts are shown in Exhibit No. 9.

EXHIBIT No. 3A.—*Internal revenue receipts, detailed, fiscal years 1909-10 to 1913-14.*

GENERAL PROPERTY TAX.

Months.	1909-10	1910-11	1911-12	1912-13	1913-14
July	\$2,330.34	\$6,242.45	\$221.88	\$2,413.91	\$6,725.91
August	34,654.62	45,588.46	16,068.03	51,864.53	47,573.26
September	14,259.61	9,005.10	29,945.29	22,988.13	14,023.30
October	5,967.70	7,947.53	26,019.44	6,947.90	14,101.93
November	5,580.33	3,298.88	7,524.82	6,696.68	6,278.31
December	4,013.20	2,375.93	4,885.27	4,020.54	3,638.52
January	9,805.73	9,331.47	4,595.77	8,196.54	8,588.34
February	31,309.56	35,118.42	27,118.29	41,637.83	43,535.88
March	8,436.13	11,560.55	31,718.35	18,975.71	14,199.54
April	5,594.34	3,415.22	9,262.11	6,715.36	9,336.81
May	3,958.02	2,156.37	2,753.87	4,798.99	10,751.40
June	1,335.62	481.69	2,763.59	2,329.09	7,333.79
Total	127,245.20	136,522.07	162,876.71	177,585.21	186,086.99

EXHIBIT No. 3B.—*Internal revenue receipts, detailed, fiscal years 1909-10 to 1913-14.*

INHERITANCE TAX.

Months.	1909-10	1910-11	1911-12	1912-13	1913-14
July	\$2,129.50	\$332.25	\$2,441.55	\$2,852.18	\$619.93
August	1,495.83	726.28	4,722.52	1,261.18	540.30
September	1,670.18	599.28	576.77	1,510.92	3,670.53
October	511.88	4,053.73	494.86	634.62	1,360.10
November	456.51	1,121.53	1,298.26	421.25	696.38
December	4,626.30	1,207.94	194.75	1,500.65	1,015.24
January	277.38	1,992.00	2,272.77	241.81	840.66
February	771.60	757.50	15,657.54	1,238.86	444.40
March	233.16	1,201.07	614.92	205.83	2,435.60
April	3,940.90	729.49	2,357.06	2,595.10	4,632.23
May	7,785.10	1,643.13	2,427.64	2,472.03	3,975.22
June	1,262.17	683.24	3,381.42	9,963.31	5,636.46
Total	25,160.51	15,047.44	36,440.06	24,897.74	25,867.05

EXHIBIT No. 4.—*Miscellaneous receipts, detailed, fiscal year ending June 30, 1914.*

Franchise tax on insurance premiums, 3 per cent.	\$23,585.01
Insular telegraph	68,797.68
Harbor fees	\$47,308.75
Less amount deposited in trust fund	25,372.48
Balance deposited to account of miscellaneous receipts	21,936.27
Interest on daily bank balances	43,873.86
Less amount deposited to account of irrigation fund, trust fund	10,124.86
Balance deposited to account of miscellaneous receipts	33,749.00
Interest on loans to municipalities	46,465.10
Interest on loans to school boards	4,566.39
Royalties on franchise	13,641.58
Licenses to foreign corporations	3,760.00
Judicial fees and fines, insular courts	113,069.40
Less amount deposited in trust fund	3,389.50
Balance deposited to account of miscellaneous receipts	109,679.90
Judicial fees and fines, United States district court	6,156.21
Fees:	
Board of dental examiners	350.00
Board of medical examiners	509.00
Board of pharmacy	3,915.00
Rents:	
Government property	10,270.06
Mines	884.86
Escheated inheritances	1,201.31
	12,356.23
Sales:	
Public lands	500.00
Confiscated goods	1,086.37
Miscellaneous Government property	8,011.07
	9,597.44
Amount borrowed from Guaranty Trust Co. of New York	100,000.00
Municipal bonds redeemed	2,500.00
Other sources	1,788.73
Total miscellaneous receipts	463,293.54

EXHIBIT No. 5.—*Repayment receipts, detailed, fiscal year ending June 30, 1914.*

Payments to bureau of supplies, printing, and transportation by various departments from insular revenue appropriations	\$631,017.02
Payments to bureau of supplies, printing, and transportation by various departments from trust funds, by municipalities, school boards, and other sources	85,975.02
Payments by municipalities on account of loans	868,898.12
Payments by school boards on account of loans	167,662.53
Payments by Porto Rico irrigation service on account of insular loan	100,000.00
Payments by pay patients, insane asylum	9,617.60
Amounts repaid by Department of Interior for payments received from—	
Municipalities and school boards for services rendered	\$31,646.22
Penal institutions for subsistence of prisoners, working on highways	21,333.04
Various departments for services rendered	3,058.95
Chauffeurs for badges	737.09
Miscellaneous sources for work done by bureau of insular telegraph	514.85
Miscellaneous sources for material sold and miscellaneous services rendered	6,537.53
	63,827.68
Amounts repaid by department of sanitation for payments received from sale of equipment and miscellaneous material	9,213.99
Amounts repaid by department of insular police for payments received from sale of uniforms and other equipment	13,381.55
Amounts repaid by department of education for payments received from sale of school equipment	4,389.47
Amounts repaid by University of Porto Rico from sale of produce, rent of quarters, etc.	2,916.69
Amounts repaid by special disbursing officers of unexpended balances	57,383.48
Repayments to correct erroneous disbursements and other miscellaneous sources	16,762.72
Total	2,031,045.87

EXHIBIT No. 6.—*Insular revenue expenditures, detailed, fiscal year ending June 30, 1914.*

	Expended from appropriation for fiscal year—			Expended from indefinite appropriations.	Expended from no fiscal year appropriations.	Total expenditures during fiscal year 1913-14.
	1911-12	1912-13	1913-14			
Executive Council.....	\$1,162.58	\$2,851.29	\$52,161.37			\$56,175.24
House of Delegates.....		3,738.13	38,145.11			41,883.24
Office of the—						
Governor.....	.99	440.32	16,230.14			16,671.45
Secretary.....		1,377.40	36,992.01			38,369.41
Attorney General.....		627.32	42,779.08			43,406.40
Treasurer.....	64.48	15,838.17	264,880.83			280,783.48
Auditor.....		319.96	68,958.53			69,278.49
Interior department.....	430.84	41,572.31	626,121.62			668,124.77
Department of education.....		1,626.56	1,741,128.43			1,742,754.99
University of Porto Rico.....		1,687.22	82,548.84			84,236.06
Insular library of Porto Rico.....		107.00	9,519.24			9,626.24
Government of the island of Culebra.....		224.73	2,745.29			2,970.02
Department of labor, charities, and corrections.....	545.88	39,333.45	412,517.18			452,396.51
Insular police.....	127.66	38,635.33	478,189.87			516,952.86
Civil service commission.....		7.00	10,089.82			10,096.82
Sanitation service.....		46,646.42	497,537.02	\$1,821.90		546,005.34
United States district court.....	3.02	1,059.44	52,683.41			53,745.87
Insular courts.....	6.16	23,909.87	403,175.06			427,091.09
Registrars of property.....		4,416.08	55,284.59			59,700.67
Bureau of supplies, printing, and transportation.....					\$731,768.58	731,768.58
Advances to municipalities on insular loans.....					427,286.14	427,286.14
Advances to school boards on insular loans.....					156,379.11	156,379.11
Construction and maintenance of insular roads and bridges.....					365,825.19	365,825.19
Other expenditures.....	8.20	5,432.77	39,665.45	52,970.18	378,723.89	476,800.49
Total expenditures.....	2,349.81	229,850.77	4,931,352.89	54,792.08	2,059,982.91	7,278,328.46

¹ Included in this amount is \$3,333.33 paid to the treasurer of Porto Rico for redemption of municipal bonds, the same having been paid into the appropriation from deductions made from property tax collections on account of insular loans. The disbursement therefor does not constitute an advance to the municipalities and is not shown as such in Exhibit No. 1. Of the above amount \$2,500 was for redemption of bonds due July 1, 1913, and \$833.33, was deposited in trust fund to create a sinking fund for the redemption of bonds of the municipalities of Guayama, due Jan. 1, 1915, \$500; Adjuntas, due July 1, 1915, \$333.33.

EXHIBIT No. 6A.—*Other insular revenue expenditures, detailed, fiscal year ending June 30, 1914.*

	Expended from appropriations for fiscal year—			Expended from indefinite appropriations.	Expended from no fiscal year appropriations.	Total expenditures during fiscal year 1913-14.
	1911-12	1912-13	1913-14			
Miscellaneous expenditures subject to the approval of the governor.....		\$2,027.16	\$19,301.63			\$21,328.79
Inauguration of governor.....			500.00			500.00
Miscellaneous transportation furnished by the bureau of supplies, printing, and transportation.....			473.80			473.80
Pension for Dr. Augustin Stahl.....		100.00	1,200.00			1,300.00
Relief of the grandchildren of Román Baldorioty de Castro.....		27.78	189.03			216.81
Salary English teacher:						
Porto Rico Benevolent Society.....			675.00			675.00
Robinson Training and Industrial Institute.....			541.66			541.66
Ponce Lyceum.....			750.00			750.00
Maintenance of engines for artesian well, Quebradillas.....			286.78			286.78
Commissioners of agriculture:						
Salaries.....			7,654.41			7,654.41
Contingent expenses—						
Incidentals.....			968.51			968.51
Traveling expenses.....			2,031.04			2,031.04
Expenses experimental work.....			1,534.59			1,534.59

EXHIBIT NO. 6A.—*Other insular revenue expenditures, detailed, fiscal year ending June 30, 1914—Continued.*

	Expended from appropriations for fiscal year—			Expended from indefinite appropriations.	Expended from no fiscal year appropriations.	Total expenditures during fiscal year 1913-14.
	1911-12	1912-13	1913-14			
Special service fund.....		\$150.00	\$2,259.00			\$2,409.00
Expenses of encampment of public-school cadets.....			1,000.00			1,000.00
Historical bulletin of Porto Rico.....			300.00			300.00
Insular fair board.....		3,127.83				3,127.83
Insular school for training nurses.....	\$8.20					8.20
Common-school equipment.....					\$117.66	117.66
Establishing and regulating standard system of weights and measures.....					14,731.48	14,731.48
Commission to investigate inundation of certain districts.....					3,952.57	3,952.57
Survey of lands belonging to The People of Porto Rico.....					35.92	35.92
Relief of Jeremiah Smith.....					675.53	675.53
Institute of Tropical Medicine.....					18,441.39	18,441.39
Construction of College of Agriculture and Mechanical Arts.....					54.98	54.98
Construction of a district jail at Humacao.....					22,030.74	22,030.74
Purchase and construction of rural school buildings.....					1,750.00	1,750.00
Irrigation investigating commission.....					3,110.70	3,110.70
Suppression of anemia in Porto Rico.....					15,242.53	15,242.53
Expenses commerce commission.....					1,769.49	1,769.49
Expenses of commission to investigate appropriations and expenditures of insular government.....					1,994.53	1,994.53
Publication of the decisions of the supreme court.....					6,571.93	6,571.93
Promoting the development of commerce and agriculture of Porto Rico.....					29,379.85	29,379.85
Repairs, maintenance, and construction of docks, bulkheads, and water fronts.....					223.52	223.52
Relief of municipality of Gurabo.....					12.60	12.60
Repatriation of certain Porto Ricans now in Mexico.....					7.75	7.75
Board of commissioners of agriculture.....					7,068.96	7,068.96
Construction of artesian wells in Porto Rico.....					390.79	390.79
Extension, maintenance, and operation of insular telegraph and telephone system.....					1,804.03	1,804.03
Improvements for the leper colony.....					416.32	416.32
Improvements to the Boys' Charity School.....					7,107.50	7,107.50
Improving the sewerage system of the district jail at Guayama.....					34.84	34.84
Improve and amplify the office of the secretary of the house of delegates and other departments of the same.....					446.30	446.30
Expenses of special investigations of franchises and public utilities.....					943.37	943.37
Publication of the decisions of the supreme court:						
Advance sheets and digest.....					462.77	462.77
Rent and transportation.....					51.03	51.03
Relief of Misses Consuelo and Acela Menchaca and Margarita Callejo.....					450.00	450.00
Relief of Miss Alice Felici.....					250.00	250.00
Representation of Porto Rico at the Panama-Pacific International Exposition in San Francisco, Cal.....					357.75	357.75
Construction of building on the United States experimental grounds at Mayaguez.....					194.39	194.39
Establishment of permanent exposition grounds for insular fair.....					510.38	510.38
Maintaining a sanitarium and combating tuberculosis.....					5,011.11	5,011.11
Fund for entertaining distinguished visitors to the island of Porto Rico.....					2,035.27	2,035.27
Construction of an artesian well at Isabela.....					2,621.51	2,621.51
Compilation of the laws and codes of Porto Rico.....					1,393.50	1,393.50
Insular police uniform fund.....					11,350.34	11,350.34
Repairs, maintenance, and construction of certain docks, bulkheads, and water fronts.....					6,838.81	6,838.81
Emergency fund for control and suppression of epidemics.....					5,560.59	5,560.59

EXHIBIT No. 6A.—*Other insular revenue expenditures, detailed, fiscal year ending June 30, 1914—Continued.*

	Expended from appropriations for fiscal year—			Ex- pended from in- definite appropriations.	Ex- pended from no fiscal year appropriations.	Total expendi- tures during fiscal year 1913-14.
	1911-12	1912-13	1913-14			
Relief of Porto Rican Express Co.					28.05	28.05
Refund of rentals to the Government of the United States.					699.02	699.02
Special construction work, sanitation de- partment.					1,277.69	1,277.69
Special construction work for municipali- ties and school boards.					37,151.19	37,151.19
Construction of a high school in Arecibo.					2,890.36	2,890.36
Premiums upon bonds of employees of the insular government.					3,973.78	3,973.78
Construction of 2 wards for women and minors in San Juan Jail annexed to the penitentiary.					449.80	449.80
Extension of insular telegraph line to Jayuya.					1,716.22	1,716.22
Establishment of commercial agency in Barcelona, Spain.					321.66	321.66
Commission for study of employers' liability law.					274.09	274.09
Construction of school building at Barros.					4,755.04	4,755.04
Construction of school building at Barran- quitas.					2,389.15	2,389.15
College of Agriculture and Mechanic Arts of the University of Porto Rico, Mayaguez: Construction and enlargement of farm buildings.					8,675.52	8,675.52
Purchase of furniture.					3,720.14	3,720.14
Installation of pipes.					877.17	877.17
Erection of buildings and improvements Construction and improvement of roads and lands.					19,207.16	19,207.16
Construction and improvements, Univer- sity of Porto Rico.					5,643.62	5,643.62
Installing water and light plant in reform school.					36,034.90	36,034.90
Construction of building on grounds of Porto Rico experimental station.					2,924.26	2,924.26
Sanitation service, indemnity fund.					6,813.67	6,813.67
Construction of high-school building in Mayaguez.					221.80	221.80
Completion of grand stand and race track.					661.13	661.13
Insular fair board.					4,923.49	4,923.49
Construction of high school, Ponce.					6,595.31	6,595.31
Deviating course of river at Arroyo.					46,808.12	46,808.12
Demolition and reconstruction of building at Caguas.					3,220.50	3,220.50
Reimbursement to heirs of Ramon de Ra- mirez de Arellano.					24.42	24.42
Payment of expenses of members of House of Delegates when acting on commissions. Repayment of fees and fines and moneys improperly collected by secretaries and marshals of insular courts.				\$15.00	1,043.90	1,043.90
Repayment of taxes improperly collected: Industrial and commercial licenses.				23.00		23.00
Excise taxes.				13,620.28		13,620.28
Property taxes.				2,883.64		2,883.64
Construction of reform-school buildings.				440.57		440.57
Fees and expenses: Board of medical examiners.				13,176.11		13,176.11
Board of dental examiners.				1,122.17		1,122.17
Board of pharmacy.				230.84		230.84
Board of commissioners for the promotion of uniformity of legislation in the States and Territories.				2,453.01		2,453.01
Redemption of collateral loans under act No. 120 of the laws of 1913.				700.00		700.00
Redemption of insular bonds for roads.				1,305.56		1,305.56
				17,000.00		17,000.00
Total.	8.20	5,432.77	39,665.45	52,970.18	378,723.89	476,800.49

EXHIBIT NO. 7.—*Trust fund receipts, detailed, fiscal year ending June 30, 1914, showing transfers and balance at beginning of year.*

Items.	Receipts during fiscal year 1914.	Amounts transferred to fund from insular revenues.	Amounts transferred to fund from other trust funds.	Balance July 1, 1913.	Total.
Irrigation fund (proceeds of bond issue of Oct. 1, 1913, amount loaned to fund by insular government, interest on daily balances, rentals, etc.).....	\$782,989.65	\$100,000.00	.....	\$666,073.23	\$1,549,062.88
Construction of harbor improvements at San Juan (proceeds of bond issue of Jan. 1, 1914, repayment for clerical work done for municipality of Ponce, confiscated bond, and refunds on cablegrams).....	200,305.05	.....	.....	90,110.57	290,415.62
San Juan Harbor fund (sinking fund for bond issues of July 1, 1912, and Jan. 1, 1914).....	30,325.81	.....	.....	38,411.21	68,737.02
Proceeds of sale of insular bonds for road construction (bond issues of 1907 and 1910).....	399.70	189.24	.....	1,998.56	2,587.50
Property tax collections for insular bond redemption tax (sinking fund for 1907 and 1910 bond issues).....	184,554.72	.....	.....	409,841.99	594,396.71
Municipal bond funds (sinking fund for interest on municipal bonds).....	22,832.61	.....	.....	10,800.00	33,632.61
Redemption of municipal bonds (sinking fund for redemption of municipal bonds).....	34,602.03	.....	.....	.....	34,602.03
School board bond funds (sinking fund for interest on school board bonds).....	1,477.50	.....	.....	.....	1,477.50
Property tax collections on behalf of municipalities for—					
General fund.....	922,334.63	.....	.....	11,627.76	933,962.39
Road fund.....	124,507.33	.....	.....	1,606.11	126,113.44
Municipal bond redemption tax.....	54,753.21	.....	.....	627.26	55,380.47
Industrial and commercial licenses.....	203,280.30	.....	.....	.....	203,280.30
Property tax collections on behalf of school boards for—					
School fund.....	415,283.76	.....	.....	5,240.23	420,523.99
School tax.....	181,660.49	.....	.....	2,327.23	183,987.72
Taxes paid under protest.....	84,552.50	.....	.....	68,509.05	153,061.55
University agricultural fund (allotment from Morrill fund, sale of produce, etc.).....	50,402.62	.....	.....	36,862.92	87,265.54
University fund (50 per cent of fines imposed in insular courts, royalties on franchises, rentals, etc.).....	1,543.39	48,140.57	.....	3,501.15	53,185.11
Permanent university fund (25 per cent of proceeds from sale of public lands).....	9.15	2,449.98	.....	7,132.21	9,591.34
Funds for insular fair.....	1,514.25	.....	.....	1,085.15	2,599.40
School building fund.....	9,299.59	.....	.....	16,230.05	25,529.64
Construction of schoolhouses:					
Aibonito.....	.....	.....	.....	7,957.80	7,957.80
San Lorenzo.....	.....	.....	.....	2,555.90	2,555.90
Arroyo.....	.....	.....	.....	140.00	140.00
Ciales.....	.....	.....	.....	228.06	228.06
Agua de Jilla.....	.....	.....	.....	18,000.00	18,000.00
Vega Alta.....	170.96	.....	.....	71.93	242.89
Comerio.....	95.39	.....	.....	8,504.03	8,599.42
School extension in Porto Rico:					
General account.....	325.00	.....	.....	1,307.05	1,632.05
Expenses school exhibit at insular fair.....	.....	.....	.....	.08	.08
Addition to Aguas Buenas schoolhouse.....	.....	.....	.....	298.82	298.82
Repairs to Aibonito barracks.....	.....	.....	.....	229.45	229.45
School site in Sabana Grande.....	.....	.....	\$600.00	.....	600.00
Sale of articles and work done, boys' charity school.....	1,216.16	.....	.....	2,210.37	3,426.53
Sale of articles, girls' charity school.....	84.21	.....	.....	1,422.96	1,507.17
Sale of articles, penitentiary.....	541.10	.....	.....	4,125.14	4,666.24
Boys' charity school, recreation fund.....	.....	.....	285.00	.....	285.00
Cash bond deposits.....	2,444.00	.....	.....	6,330.00	8,774.00
Franchise deposits.....	749.63	.....	.....	862.50	1,612.13
Special deposits:					
Manuel Lanuza, late manager, insular telegraph at Ponce.....	6.00	.....	.....	.....	6.00
Bernardo Bocanegra, late secretary municipal court, Mayaguez.....	.....	.....	.....	626.95	626.95
Fernando Strazzara, late secretary municipal court, Mayaguez.....	.....	.....	.....	275.00	275.00
Central Vannina.....	805.37	.....	.....	.....	805.37
Juan Vila Santiago.....	.....	.....	.....	9.36	9.36
Pagán, López & Co.....	.....	.....	.....	77.75	77.75

EXHIBIT No. 7.—*Trust fund receipts, detailed, fiscal year ending June 30, 1914, showing transfers and balance at beginning of year—Continued.*

Items.	Receipts during fiscal year 1914.	Amounts transferred to fund from insular revenues.	Amounts transferred to fund from other trust funds.	Balance July 1, 1913.	Total.
Special deposits—Continued.					
Naguabo River Bridge.....	\$763.39			\$1,758.00	\$2,521.39
San Juan-Rio Piedras Road.....	5.00			40.00	45.00
Ponce-Guayanilla Road.....	3,655.09				3,655.09
Francisca E. Vazquez.....	74.70				74.70
Right of way, Caguas Bridge, Caguas-Humacao Road.....				295.62	295.62
Arecibo-Camuy Road.....				33.75	33.75
Voluntary payments for construction of Cilitos River Bridge.....				27.14	27.14
Outstanding liabilities, unpaid checks, surplus from sale of property for taxes, unclaimed by taxpayers, etc.....	508.65			7,472.25	7,980.90
Sanitation fund for suppression of epidemics.....	3,424.50			7,071.29	10,495.79
Unclaimed wages.....	3,023.43			87.00	3,110.43
Expenses sale of Government property.....	366.30				366.30
Sale of contractor's materials, Comerio school.....	62.75				62.75
Insular police relief fund.....	482.94	\$92.00		1,373.89	1,948.83
Reimbursement for arms and equipment lost or destroyed by policemen.....				307.20	307.20
Allotment from appropriation of revenues collected on importations from Porto Rico.....				6,614.19	6,614.19
Redemption of municipal certificates of indebtedness.....				84.02	84.02
Total.....	3,325,432.86	150,871.79	\$885.00	1,452,382.18	4,929,571.83

Detailed report of trust fund expenditures is shown in Exhibit No. 8.

EXHIBIT No. 8.—*Trust fund expenditures, detailed, fiscal year ending June 30, 1914, showing transfers and balance at end of year.*

Items.	Expenditures during fiscal year 1914.	Amounts transferred to fund from other trust funds.	Total.	Balance June 30, 1914.
Irrigation fund.....	\$1,394,041.28		\$1,394,041.28	\$155,021.60
Construction of harbor improvements at San Juan.....	87,017.98		87,017.98	203,397.64
San Juan Harbor fund.....	8,240.00		8,240.00	60,497.02
Proceeds of sale of insular bonds for road construction.....	828.44		828.44	1,759.06
Insular bond redemption tax.....	77,091.73		77,091.73	517,304.98
Redemption of municipal bonds (sinking fund for principal).....	28,718.70		28,718.70	5,883.33
Municipal bonds funds (sinking fund for interest).....	33,632.61		33,632.61	
School board bond funds (sinking fund for interest).....	1,477.50		1,477.50	
Property tax collections on behalf of municipalities, distributed from general fund.....	909,152.35		909,152.35	24,810.04
Property tax collections on behalf of municipalities, distributed from road fund.....	123,175.60		123,175.60	2,937.84
Property tax collections on behalf of municipalities, distributed from municipal bond redemption tax.....	51,344.68		51,344.68	4,035.79
Industrial and commercial licenses.....	202,045.00		202,045.00	1,235.30
Property tax collections on behalf of school boards, distributed from—				
School fund.....	409,642.15		409,642.15	10,881.84
School tax.....	179,151.35		179,151.35	4,836.37
Taxes paid under protest.....	99,928.40		99,928.40	53,133.15
University agricultural fund.....	87,257.07		87,257.07	8.47
University fund.....	21,772.61		21,772.61	31,412.50
Permanent university fund.....	9,500.00		9,500.00	91.34
Funds for insular fair.....	2,415.82		2,415.82	183.58
School building fund.....				25,529.64

EXHIBIT No. 8.—*Trust fund expenditures, detailed, fiscal year ending June 30, 1914, showing transfers and balance at end of year—Continued.*

Items.	Expenditures during fiscal year 1914.	Amounts transferred from fund to other trust funds.	Total.	Balance June 30, 1914.
Construction of schoolhouses:				
Aibonito.....				\$7,957.80
San Lorenzo.....	\$2,555.90		\$2,555.90	
Arroyo.....	86.20		86.20	53.80
Ciales.....				228.06
Aguadilla.....	18,000.00		18,000.00	
Vega Alta.....	242.89		242.89	
Comerio.....	8,380.14		8,380.14	219.28
School extension in Porto Rico:				
General account.....		\$600.00	600.00	1,032.05
Expenses school exhibit at insular fair.....				.08
Addition to Aguas Buenas schoolhouse.....				298.82
Repairs to Aibonito barracks.....				229.45
School site in Sabana Grande.....	600.00		600.00	
Sale of articles and work done, boys' charity school.	622.26	285.00	907.26	2,519.27
Sale of articles:				
Girls' charity school.....	21.45		21.45	1,485.72
Penitentiary.....	414.68		414.68	4,251.56
Boys' charity school, recreation fund.....	146.16		14.16	138.84
Cash bond deposits.....	6,974.00		6,974.00	1,800.00
Franchise deposits.....	878.92		878.92	733.21
Special deposits:				
Manuel Lanuza, late manager insular telegraph at Ponce.....	6.00		6.00	
Bernardo Bocanegra, late secretary municipal court, Mayaguez.....				626.95
Fernando Strazzara, late secretary municipal court, Mayaguez.....				275.00
Central Vannina.....				805.37
Juan Vila Santiago.....	9.36		9.36	
Pagán, López & Co.....				77.75
Naguabo River Bridge.....	2,053.89		2,053.89	467.50
San Juan-Rio Piedras Road.....				45.00
Ponce-Guayanilla Road.....	3,227.83		3,227.83	427.26
Francisca E. Vazquez.....	74.70		74.70	
Right of way, Caguas Bridge, Caguas-Humacao Road.....	295.62		295.62	
Arecibo-Camuy Road.....	33.75		33.75	
Voluntary payments for construction of Cialitos River Bridge.....				27.14
Outstanding liabilities.....	182.25		182.25	7,798.65
Sanitation fund for suppression of epidemics.....	35.00		35.00	10,460.79
Unclaimed wages.....	2,603.46		2,603.46	506.97
Expenses sale of Government property.....	177.97		177.97	188.33
Sale of contractor's material, Comerio school.....				62.75
Insular police relief fund.....	566.05		566.05	1,382.78
Reimbursement for arms and equipment lost or destroyed by policemen.....				307.20
Allotment from appropriation of revenues collected on importations from Porto Rico.....				6,614.19
Redemption of municipal certificates of indebtedness.....				84.02
Total.....	3,774,621.75	885.00	3,775,506.75	1,154,065.08

Detailed report of trust fund receipts is shown in Exhibit No. 7.

EXHIBIT No. 9.—*Excise-stamp sales, detailed by sources.*

SCHEDULE A, EXCISE PROPER, FISCAL YEAR 1913-14.

Distilled spirits:	
Domestic.....	\$983,910.40
Imported.....	31,984.00
Alcohol in medicine, cosmetics, etc.....	3,283.48
Total.....	1,019,177.88
Beer:	
Domestic.....	62,000.17
Imported.....	87,581.25
Total.....	149,581.42

Wine:	
Domestic.....	\$98.48
Imported.....	54,827.44
Sparkling wine.....	1,525.80
Total.....	56,451.72
Champagne.....	5,373.50
Cigars.....	327,450.98
Cigarettes.....	753,390.24
Total.....	1,080,841.22
Picadura and fine-cut chewing tobacco:	
Excise stamps.....	5,252.41
Special stamps.....	11,274.54
Total.....	16,526.95
Perfumery:	
Domestic.....	3,499.25
Imported.....	12,672.00
Total.....	16,171.25
Patent medicine:	
Domestic.....	1,120.62
Imported.....	38,388.50
Total.....	39,509.12
Cosmetics, lotions, toilet waters, etc.:	
Domestic.....	807.95
Imported.....	958.87
Total.....	1,766.82
Cards.....	3,741.77
Arms and ammunition.....	7,787.57
Total.....	11,529.34
Matches: Imported.....	31,420.50
Grand total.....	2,428,349.72

■ SCHEDULE B, LICENSE TAXES, FISCAL YEAR 1913-14.

Manufacturers:	
Distilleries.....	\$2,150.00
Rectifiers.....	18,225.00
Perfumery.....	1,312.50
Cigars.....	5,135.50
Cigarettes.....	3,800.00
Medicine.....	240.00
Wine.....	75.00
Stills.....	35.00
Beer.....	100.00
Total.....	31,073.00
Wholesale dealers:	
Distilled spirits.....	16,350.00
Wine.....	7,687.00
Beer.....	6,825.00
Cigars.....	4,762.00
Cigarettes.....	7,799.50
Arms and ammunition.....	350.00
Perfumery.....	2,950.00
Denatured alcohol.....	105.00
Total.....	46,828.50
Retail dealers:	
Distilled spirits, wines, and beers.....	111,372.50
Cigars and cigarettes.....	63,874.00
Arms and ammunition.....	2,192.50
Perfumery.....	10,294.25
Peddlers' perfumery.....	1,288.75
Denatured alcohol.....	620.00
Total.....	189,642.00
Billiards.....	5,897.00
Grand total.....	273,440.50

SCHEDULE C, DOCUMENTARY, FISCAL YEAR 1913-14.

Notarial instruments.....	\$57,170.97
Tax certificates.....	1,263.00
Registrars of property.....	78,124.90
Blank books.....	189.40
Law pamphlets.....	387.30
Administrative fines.....	2,962.71
Total.....	140,098.28

NOTE.—The difference of \$1,672.96 between the total of excise-stamp sales as shown by Schedules A, B, and C, above, and the excise tax receipts, as shown in Table No. 1 and Exhibit No. 3, is explained on page 189.

EXHIBIT No. 10.—*Funds of the insular government, classified, June 30, 1914.*

Insular funds:	
Cash balance available for expenditure.....	\$283,273.23
Balance due from municipalities, insular loans.....	\$245,205.70
Balance due from school boards, insular loans.....	53,818.56
	<hr/> 299,024.26
	\$582,297.49
Trust funds:	
Irrigation fund.....	155,021.60
Tax collections for distribution to municipalities and school boards.....	48,737.18
Insular bond redemption tax (sinking fund).....	517,304.98
Construction of harbor improvements at San Juan.....	203,397.64
San Juan Harbor fund, sinking fund.....	60,497.02
School building fund.....	25,529.64
Taxes paid under protest.....	53,133.15
University fund.....	31,412.50
Miscellaneous.....	59,031.37
	<hr/> 1,154,065.08
Balance due from school boards account loans from school building fund.....	47,421.35
	<hr/> 1,201,486.43
Total funds of the insular government.....	1,783,783.92

EXHIBIT No. 11.—Municipal indebtedness on loan ordinances.

Municipalities.	Date of approval by Executive Council.	Amount of loan authorized—			Amount advanced to June 30, 1914.	Amount repaid to June 30, 1914.	Balance due from municipality June 30, 1914.	Bonds issued.	Bonds redeemed to June 30, 1914.	Total outstanding bonded indebtedness June 30, 1914.
		For refunding of outstanding indebtedness.	For public improvements.	Total.						
Fajardo.....	June 24, 1904	\$2,800.00		\$2,800.00	\$2,800.00	\$2,800.00				
Agua Buena.....	June 30, 1904	4,311.67		4,311.67	4,311.67	4,311.67				
Total, 1903-4.....		7,111.67		7,111.67	7,111.67	7,111.67				
Comerio.....	July 14, 1904	2,500.00		2,500.00	2,500.00	2,500.00				
Ponce.....	Aug. 30, 1904	35,000.00		35,000.00	35,000.00	35,000.00				
Vega Baja.....	Sept. 28, 1904	3,000.00		3,000.00	3,000.00	3,000.00				
Yauco.....	Oct. 13, 1904	11,772.25		11,772.25	11,772.25	11,772.25				
Sabana Grande.....	Nov. 19, 1904	3,644.27		3,644.27	3,644.27	3,644.27				
Bayamon.....	Jan. 15, 1905	6,420.72		6,420.72	6,420.72	6,420.72				
San Sebastian.....	do.	8,669.42		8,669.42	8,669.42	8,669.42				
Mayaguez.....	Feb. 27, 1905	12,000.00		12,000.00	12,000.00	12,000.00				
San Juan.....	May 9, 1905	2,500.00		2,500.00	2,500.00	2,500.00				
Vieques.....	May 16, 1905	83,000.00		83,000.00	3,000.00	3,000.00				
Vega Alta.....	do.	1,000.00		1,000.00	1,000.00	1,000.00				
Total, 1904-5.....		86,506.66	3,000.00	89,506.66	89,506.66	89,506.66				
Adjuntas.....	Aug. 17, 1905	14,922.41	77.56	15,000.00	15,000.00	12,333.33		(1)		
Rincon.....	Aug. 25, 1905	2,643.49		2,643.49	2,643.49	2,643.49				
Agua Buena.....	Sept. 11, 1905	5,913.79	6,086.21	12,000.00	12,000.00	12,000.00				
Naguabo.....	do.	108.81		108.81	3,000.00	3,000.00				
San Juan.....	do.		13,000.00	13,000.00	13,000.00	13,000.00				
Comerio.....	Feb. 16, 1906	4,200.00		4,200.00	750.00	750.00			(2)	
Arroyo.....	Mar. 8, 1906	1,500.00		1,500.00	1,200.00	1,200.00				
Poa Baja.....	Mar. 21, 1906	2,000.00		2,000.00	2,000.00	2,000.00				
Coamo.....	Mar. 29, 1906	12,000.00		12,000.00	12,000.00	12,000.00				
Lares.....	do.	1,950.03		1,950.03	16,000.00	16,000.00				
Luama Diaz.....	Apr. 5, 1906	2,000.00		2,000.00	2,000.00	2,000.00				
Patillas.....	do.	3,885.84		3,885.84	4,000.00	4,000.00				
Agua Buena.....	June 14, 1906	114.16		114.16	4,000.00	4,000.00				
Albiondo.....	do.	558.00		558.00	10,000.00	8,000.00				
Maricao.....	June 21, 1906	1,088.00		1,088.00	7,000.00	7,000.00				\$2,000.00
Manati.....	do.	4,000.00		4,000.00	4,000.00	4,000.00				
San Sebastian.....	do.	5,500.00		5,500.00	10,000.00	10,000.00				
Total, 1905-6.....		36,828.72	74,274.77	111,093.49	111,093.49	106,428.82				2,000.00

EXHIBIT No. 11.—*Municipal indebtedness on loan ordinances—Continued.*

Municipalities.	Date of approval by Executive Council.	Amount of loan authorized—			Amount advanced to June 30, 1914.	Amount repaid to June 30, 1914.	Balance due from municipality June 30, 1914.	Bonds issued.	Bonds redeemed June 30, 1914.	Total outstanding bonded indebtedness June 30, 1914.	Total outstanding bonded indebtedness June 30, 1914.
		For refunding of outstanding indebtedness.	For public improvements.	Total.							
Arecibo.....	Feb. 6, 1908		\$10,000.00	\$10,000.00	\$9,983.92	\$7,000.00	\$2,983.92			\$2,983.92	
Guabo.....	do.		308.42	308.22	308.22	308.22					
Vieques.....	Feb. 20, 1908		1,250.00	1,250.00	1,250.00	1,250.00					
Hatillo.....	Feb. 27, 1908		1,000.00	1,000.00	1,000.00	1,000.00					
Do.....	Mar. 19, 1908		1,000.00	1,000.00	1,000.00	1,000.00					
Arecibo.....	do.		1,500.00	1,500.00	1,500.00	1,500.00					
Do.....	do.		1,500.00	1,500.00	1,500.00	1,500.00					
Quebradillas.....	do.		250.00	250.00	250.00	250.00					
Do.....	do.		250.00	250.00	250.00	250.00					
Patillas.....	do.		1,000.00	1,000.00	1,000.00	1,000.00					
Caguas.....	Mar. 26, 1908		750.00	750.00	750.00	750.00					
Camuy.....	Apr. 16, 1908		750.00	750.00	750.00	750.00					
Do.....	do.	\$750.00	750.00	750.00	750.00	750.00					
Rio Piedras.....	Apr. 23, 1908		500.00	500.00	500.00	500.00					
Toa Alta.....	May 28, 1908		1,000.00	1,000.00	1,000.00	1,000.00	400.00			400.00	
San Sebastian.....	June 11, 1908		3,000.00	3,000.00	3,000.00	1,800.00	1,200.00			1,200.00	
Moca.....	June 25, 1908		1,400.00	1,400.00	1,400.00	1,400.00					
Total, 1907-8.....		14,750.00	216,174.35	230,924.35	224,908.27	169,424.35	55,483.92			20,283.92	
Utua.....	Oct. 16, 1908		27,300.00	27,300.00	27,300.00	12,808.15	14,491.85			14,491.85	
San Juan.....	Dec. 4, 1908		25,000.00	25,000.00	25,000.00	21,500.00	3,500.00	\$3,500.00		\$3,500.00	
Total, 1908-9.....			52,300.00	52,300.00	52,300.00	34,308.15	17,991.85	3,500.00		3,500.00	
Juncos.....	Aug. 19, 1909		3,000.00	3,000.00	3,000.00	3,000.00					
San German.....	Mar. 31, 1910		4,500.00	4,500.00	4,500.00	4,500.00					
Total, 1909-10.....			7,500.00	7,500.00	7,500.00	7,500.00					
San Juan.....	Jan. 27, 1911		5,000.00	5,000.00	5,000.00	5,000.00					
Total, 1910-11.....			5,000.00	5,000.00	5,000.00	5,000.00					
Moca.....	July 13, 1911		500.00	500.00	500.00	500.00					
Sabana Grande.....	Sept. 11, 1911		1,000.00	1,000.00	1,000.00	1,000.00					
San Lorenzo.....	Sept. 14, 1911		1,200.00	1,200.00	1,200.00	2,000.00					

EXHIBIT No. 11.—*Municipal indebtedness on loan ordinances—Continued.*

Municipalities.	Date of approval by Executive Council.	Amount of loan authorized—			Amount advanced to June 30, 1914.	Amount repaid to June 30, 1914.	Balance due from municipality June 30, 1914.	Bonds issued.	Bonds redeemed to June 30, 1914.	Total outstanding bonded indebtedness June 30, 1914.
		For refunding of outstanding indebtedness.	For public improvements.	Total.						
Barranquitas.....	Sept. 23, 1913	.....	\$3,500.00	\$3,500.00	\$3,500.00	\$350.00				\$3,150.00
Adjuntas.....	Sept. 25, 1913	\$2,666.67	25,333.33	28,000.00	2,666.67		2,666.67	(²)		2,666.67
Hormigueros.....	.....do.....	300.00		300.00	300.00		300.00			300.00
Guayama.....	Jan. 25, 1914	6,000.00	60,000.00	66,000.00	6,000.00		6,000.00	(²)		6,000.00
San Juan.....	Feb. 5, 1914		9,000.00	9,000.00	9,000.00		9,000.00			9,000.00
Total, 1913-14.....		12,687.67	212,333.33	225,221.00	73,887.67	4,241.00	69,646.67	\$29,000.00		\$29,000.00
Total, 1903-4 to 1913-14.....		310,732.95	1,971,172.66	2,281,905.61	1,886,269.32	722,813.25	1,163,456.07	822,000.00	\$2,500.00	819,500.00
Less balances included, which were refunded by subsequent loans.....					91,969.07			(²)		
Bonds redeemed to June 30, 1914.....				2,500.00			94,469.07			3819,500.00
Net balance due from municipalities June 30, 1914.....							1,068,987.00			1,068,987.00

¹ Ordinances amending these ordinances were approved by the Executive Council, limiting advances thereon as follows: Ciales, Oct. 17, 1912, from \$30,000 to \$18,000; Maricao, Aug. 21, 1913, from \$11,000 to \$7,000; Adjuntas, Sept. 25, 1913, from \$28,000 to \$4,000.

² Pending issuance.

³ Total outstanding bonded indebtedness June 30, 1914.

NOTE.—This exhibit does not conform exactly with Exhibit No. 11 of last year's report, the essential difference being that in the report of last year and preceding years, in many instances, supplementary ordinances were reported on which temporary advances were authorized to be applied against the total loan previously granted, while this year the original ordinances only are reported.

EXHIBIT No. 12.—School-board indebtedness on loan ordinances.

School boards.	Date of approval by Executive Council.	Amount of loan authorized—			Amount advanced to June 30, 1914.	Amount repaid to June 30, 1914.	Balance due from school boards June 30, 1914.	Bonds issued.	Total outstanding bonded indebtedness June 30, 1914.	Total outstanding unbonded indebtedness June 30, 1914.
		For refunding outstanding indebtedness.	For public improvements.	Total.						
Aduntias.....	June 24, 1904	\$980.00	.....	\$980.00	\$980.00	\$980.00	.....	.....	.....	.....
do.....	do.....	408.00	.....	408.00	408.00	408.00	.....	.....	.....	.....
Aguadilla.....	do.....	750.00	.....	750.00	750.00	750.00	.....	.....	.....	.....
Aguas Buenas.....	do.....	355.00	.....	355.00	355.00	355.00	.....	.....	.....	.....
Añasco.....	do.....	806.00	.....	806.00	806.00	806.00	.....	.....	.....	.....
Arecibo.....	do.....	1,411.00	.....	1,411.00	1,411.00	1,411.00	.....	.....	.....	.....
Barrios.....	do.....	348.00	.....	348.00	348.00	348.00	.....	.....	.....	.....
Bayamon.....	do.....	672.00	.....	672.00	672.00	672.00	.....	.....	.....	.....
Camuy.....	do.....	1,000.00	.....	1,000.00	1,000.00	1,000.00	.....	.....	.....	.....
Cayey.....	do.....	734.00	.....	734.00	734.00	734.00	.....	.....	.....	.....
Ciales.....	do.....	323.33	.....	323.33	323.33	323.33	.....	.....	.....	.....
Comerio.....	do.....	925.00	.....	925.00	925.00	925.00	.....	.....	.....	.....
Pajardo.....	do.....	182.00	.....	182.00	182.00	182.00	.....	.....	.....	.....
Lajas.....	do.....	550.00	.....	550.00	550.00	550.00	.....	.....	.....	.....
Las Marias.....	do.....	675.00	.....	675.00	675.00	675.00	.....	.....	.....	.....
do.....	do.....	216.00	.....	216.00	216.00	216.00	.....	.....	.....	.....
Mayaguez.....	do.....	3,680.00	.....	3,680.00	3,680.00	3,680.00	.....	.....	.....	.....
Morovis.....	do.....	600.00	.....	600.00	600.00	600.00	.....	.....	.....	.....
Namabo.....	do.....	492.00	.....	492.00	492.00	492.00	.....	.....	.....	.....
Patillas.....	do.....	394.00	.....	394.00	394.00	394.00	.....	.....	.....	.....
Ponce.....	do.....	1,000.00	.....	1,000.00	1,000.00	1,000.00	.....	.....	.....	.....
Sabana Grande.....	do.....	425.00	.....	425.00	425.00	425.00	.....	.....	.....	.....
San Lorenzo.....	do.....	800.00	.....	800.00	800.00	800.00	.....	.....	.....	.....
Utua.....	do.....	862.00	.....	862.00	862.00	862.00	.....	.....	.....	.....
Vega Baja.....	do.....	208.00	.....	208.00	208.00	208.00	.....	.....	.....	.....
Total, 1903-4.....		18,796.33	.....	18,796.33	18,796.33	18,796.33	.....	.....	.....	.....
Manati.....	Sept. 12, 1904	700.00	.....	700.00	700.00	700.00	.....	.....	.....	.....
Total, 1904-5.....		700.00	.....	700.00	700.00	700.00	.....	.....	.....	.....
Aguada.....	Aug. 17, 1905	.....	\$1,000.00	1,000.00	1,000.00	1,000.00	.....	.....	.....	.....
Arecibo.....	Aug. 25, 1905	196.00	900.00	1,096.00	1,096.00	1,096.00	.....	.....	.....	.....
Aguadilla.....	Sept. 11, 1905	1,500.00	.....	1,500.00	1,500.00	1,500.00	.....	.....	.....	.....
Camuy.....	do.....	.....	3,000.00	3,000.00	3,000.00	3,000.00	.....	.....	.....	.....
Hatillo.....	do.....	.....	3,000.00	3,000.00	3,000.00	3,000.00	.....	.....	.....	.....
Añasco.....	Sept. 28, 1905	2,000.00	.....	2,000.00	2,000.00	2,000.00	.....	.....	.....	.....

EXHIBIT No. 12.—*School-board indebtedness on loan ordinances—Continued.*

School boards	Date of approval by Executive Council	Amount of loan authorized—			Amount advanced to June 30, 1914.	Amount repaid to June 30, 1914.	Balance due from school boards June 30, 1914.	Bonds issued.	Total outstanding bonded indebtedness June 30, 1914.	Total outstanding unbonded indebtedness June 30, 1914.
		For refunding outstanding indebtedness.	For public improvements.	Total.						
Sabana Grande.....	Sept. 28, 1905	\$1,200.00		\$1,200.00	\$1,200.00	\$1,093.32	\$106.68			\$106.68
San German.....	do		\$2,000.00	2,000.00	2,000.00	2,000.00				
Manati.....	Oct. 5, 1905		1,200.00	1,200.00	1,200.00	1,200.00				
Lares.....	Mar. 21, 1906		5,000.00	5,000.00	5,000.00	5,000.00				
Rio Piedras.....	do		3,500.00	3,500.00	3,500.00	3,500.00				
Toa Baja.....	do		1,500.00	1,500.00	1,500.00	1,200.00	300.00			300.00
Cosmo.....	Mar. 29, 1906		6,000.00	6,000.00	6,000.00	4,800.00	1,200.00			1,200.00
Naguabo.....	Apr. 5, 1906	1,000.00		1,000.00	1,000.00	1,000.00				
Arroyo.....	June 4, 1906		4,000.00	4,000.00	4,000.00	4,000.00				
Total, 1905-6.....		5,896.00	31,100.00	36,996.00	36,996.00	35,389.32	1,606.68			1,606.68
Patillas.....	Aug. 9, 1905		1,000.00	1,000.00	1,000.00	800.00	200.00			200.00
Humacio.....	do	750.00		750.00	750.00	750.00				
Bayamon.....	do		1,000.00	1,000.00	1,000.00	1,000.00				
Salinas.....	Aug. 23, 1905		8,000.00	8,000.00	8,000.00	8,000.00				
Juana Diaz.....	Sept. 27, 1905		6,000.00	6,000.00	6,000.00	6,000.00				
Isabela.....	do	300.00		300.00	300.00	300.00				
Guayama.....	Oct. 18, 1905		5,000.00	5,000.00	5,000.00	5,000.00				1,333.36
Lajas.....	Feb. 21, 1907		6,000.00	6,000.00	6,000.00	4,666.64				
San German.....	Mar. 6, 1907		1,200.00	1,200.00	1,200.00	1,200.00				1,000.00
Yauco.....	do		8,000.00	8,000.00	8,000.00	7,000.00	1,000.00			
Ponce.....	Apr. 4, 1907		50,000.00	50,000.00	50,000.00	50,000.00				
San Juan.....	May 2, 1907		48,000.00	48,000.00	48,000.00	48,000.00				
Santa Isabel.....	June 13, 1907		5,000.00	5,000.00	5,000.00	5,000.00				
Fajardo.....	June 28, 1907		12,000.00	12,000.00	12,000.00	8,400.00	3,600.00			3,600.00
Total, 1906-7.....		1,050.00	151,200.00	152,250.00	152,250.00	146,116.64	6,133.36			6,133.36
Carolina.....	Aug. 21, 1907		200.00	200.00	200.00	200.00				
Mavarez.....	do		1,400.00	1,400.00	1,400.00	1,400.00				150.00
Prüelas.....	Mar. 5, 1908		3,500.00	3,500.00	2,250.00	2,100.00	150.00			3,485.70
San Juan.....	June 25, 1908		12,200.00	12,200.00	12,200.00	8,714.39	3,485.70			
Total, 1907-8.....			17,300.00	17,300.00	16,050.00	12,414.30	3,835.70			3,835.70

Arroyo.....	July 9, 1908	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.....
Cabo Rojo.....	do.....	6,000.00	6,000.00	6,000.00	6,000.00	3,000.00	3,000.00
Manati.....	do.....	8,000.00	8,000.00	8,000.00	8,000.00	3,200.00	3,200.00
Caguas.....	do.....	30,000.00	30,000.00	30,000.00	30,000.00	15,000.00	15,000.00
Arrecibo.....	July 16, 1908	1,000.00	1,000.00	1,000.00	1,000.00	6,500.00	6,500.00
Afasco.....	Nov. 19, 1908	13,000.00	13,000.00	13,000.00	13,000.00	27,700.00	27,700.00
San Juan.....	Mar. 30, 1909	65,000.00	65,000.00	65,000.00	65,000.00	1,466.63	1,466.63
Total, 1908-9.....		2,000.00	2,000.00	2,000.00	2,000.00	1,666.68	1,666.68
Naranjito.....	July 15, 1910	5,000.00	5,000.00	5,000.00	5,000.00	10,420.99	10,420.99
Rio Piedras.....	July 11, 1912	42,000.00	42,000.00	42,000.00	42,000.00	1,188.52	1,188.52
Humacao.....	July 31, 1913	65,000.00	65,000.00	65,000.00	65,000.00	140,000.00	140,000.00
Mayaguez.....	do.....	140,000.00	140,000.00	140,000.00	140,000.00	4,000.00	4,000.00
Ponce.....	Aug. 23, 1913	4,000.00	4,000.00	4,000.00	4,000.00	151,609.51	151,609.51
Vega Alta.....	Aug. 28, 1913	4,000.00	4,000.00	4,000.00	4,000.00	140,000.00	140,000.00
Total, 1913-14.....		217,000.00	217,000.00	217,000.00	217,000.00	272,580.98	272,580.98
Total, 1903-4 to 1913-14.....		30,442.33	30,442.33	30,442.33	30,442.33	193,818.56	193,818.56

¹ Pending issuance.

NOTE.—Ordinance granting to school board of Ponce loan of \$100,000, as shown in report for 1913, was canceled.

NOTE.—This exhibit does not conform exactly with Exhibit No. 11 of last year's report, the essential difference being that in the report of last year and of preceding years, in many instances, supplementary ordinances were reported on which temporary advances were authorized to be applied against the total loan previously granted, while this year the original ordinances only are reported.

EXHIBIT No. 13.—Cash balances, June 30, 1914, and distribution thereof.

American Colonial Bank of Porto Rico, San Juan, P. R.	\$148,258.52
Banco Comercial de Puerto Rico, San Juan, P. R.	100,000.00
Banco Territorial y Agrícola de Puerto Rico, San Juan, P. R.	69,000.00
Royal Bank of Canada, San Juan, P. R.	57,255.66
Credito y Ahorro Ponceño, Ponce, P. R.	50,000.00
Guaranty Trust Co. of New York	54,370.00
Municipal bonds.....	819,500.00
School board bonds.....	140,000.00
In transit, American Colonial Bank.....	499,951.15
Total.....	2,249,336.33
Less outstanding vouchers and pay checks.....	811,998.02
Total cash balances, June 30, 1914.....	1,437,338.31

[illegible]

EXHIBIT No. 15.—*Transactions in Porto Rico in the calendar year 1913 by insurance companies.*

A. FIRE INSURANCE.

Name of company.	Insurance written.	Premiums thereon.	Losses paid in 1913.	Losses incurred in 1913.
Aachen & Munich Fire Insurance Co., Aix-la-Chapelle, Germany.....	\$3,961,398.38	\$19,728.44	\$19,659.56	\$19,659.56
Atlas Assurance Co. (Ltd.), London, England.....	1,576,989.00	11,318.48	15,924.14	23,300.00
Baloise Fire Insurance Co., Bale, Switzerland.....	3,002,974.01	12,764.46	4,454.20	4,454.20
British America Assurance Co., Toronto, Canada.....	3,074,546.68	12,696.09	5,214.67	5,214.67
Commercial Union Assurance Co. (Ltd.), London, England.....	1,994,178.00	15,639.46	7,506.29	7,506.29
Guardian Assurance Co. (Ltd.), London, England.....	4,034,457.00	32,646.91	28,567.42	34,067.42
Hamburg-Bremen Fire Insurance Co., Hamburg, Germany.....	5,020,289.25	23,525.91	34,064.31	34,064.31
Liverpool & London & Globe Insurance Co., Liverpool, England.....	1,067,730.00	8,545.53	1,525.00	1,600.00
London & Lancashire Fire Insurance Co. (Ltd.), Liverpool, England.....	2,043,817.00	15,308.95	7,585.12	14,085.12
L'Union de Paris, Paris, France.....	1,918,500.00	14,251.06	4,255.00	4,715.00
Magdeburger Feuerversicherung Gesellschaft, Magdeburg, Germany.....	1,636,579.75	11,266.36	210.00	210.00
Nord Deutsche Insurance Co., Hamburg, Germany.....	6,561,086.90	26,151.15	9,897.58	9,897.58
North British & Mercantile Insurance Co., London, England.....	11,621,140.28	48,496.71	45,458.69	45,458.69
Northern Assurance Co. (Ltd.), London, England.....	2,739,899.45	13,769.30	70.00	2,070.00
Norwich Union Fire Insurance Society, Norwich, England.....	3,404,805.29	28,146.32	26,827.84	88,200.00
Palatine Insurance Co. (Ltd.), London, England.....	746,395.00	7,724.07	.....	.....
Phoenix Assurance Co. (Ltd.), London, England.....	4,038,821.74	6,975.45	.....	.....
Prussian National Insurance Co., Stettin, Germany.....	3,084,384.17	10,461.88	638.56	838.56
Royal Exchange Assurance, London, England.....	1,280,300.00	10,265.67	3,000.00	3,000.00
Royal Insurance Co. (Ltd.), Liverpool, England.....	2,591,260.00	14,615.93	.....	.....
Royal Insurance Co. (Ltd.), Liverpool, England (Lancashire).....	2,182,013.00	10,722.39	4,954.55	.....
Western Assurance Co., Toronto, Canada.....	2,037,722.00	15,887.00	2,845.21	2,845.21
Yorkshire Insurance Co. (Ltd.), York, England.....	1,808,434.00	12,818.45	6,461.00	34,661.00
Total.....	71,447,720.90	383,725.97	229,119.14	335,847.61

B. MARINE INSURANCE.

British & Foreign Marine Insurance Co. (Ltd.), Liverpool, England.....	\$3,457,505.93	\$9,303.00	\$1,327.42	\$1,327.42
Mannheim Insurance Co., Mannheim, Germany.....	2,507,006.14	7,551.13	959.90	959.90
Nord Deutsche Insurance Co., Hamburg, Germany.....	3,483,021.80	10,588.18	4,069.79	4,069.79
Royal Insurance Co. (Ltd.), Liverpool, England.....	4,729,472.02	15,927.97	4,201.19	4,201.19
Western Assurance Co., Toronto, Canada.....	494,955.00	2,344.84	1,062.34	1,062.34
Total.....	14,671,960.89	45,715.12	11,620.64	11,620.64

EXHIBIT No. 15.—*Transactions in Porto Rico in the calendar year 1913 by insurance companies—Continued.*

C. LIFE INSURANCE.

Name of company.	Policies in force Dec. 31, 1912.		Policies written, revived, etc., in 1913.		Discontinued by death, lapse, surrender, ma- turity, etc., in 1913.		Policies in force Dec. 31, 1913.		Annuities in force—an- nual pay- ments.		Gross premiums paid.	
	Num- ber.	Amount.	Num- ber.	Amount.	Num- ber.	Amount.	Num- ber.	Amount.	Num- ber.	Amount.	Num- ber.	Amount.
New York Life Insurance Co., New York, N. Y.	1,668	\$2,530,771.00	128	\$177,222.00	173	\$242,082.00	1,623	\$2,465,911.00	2	\$482.00	.....	\$119,922.54
Sun Life Assurance Co. of Canada, Montreal, Canada.	967	2,301,444.55	111	320,509.17	101	245,349.25	977	2,376,604.47	.....	.....	.....	103,123.87
Imperial Life Assurance Co. of Canada.	28	55,000.00	.....	.....	7	16,000.00	21	39,000.00	.....	.....	.....	3,199.70
Manufacturers Life Insurance Co., Toronto, Canada.	337	668,647.00	89	162,500.00	115	272,500.00	311	558,647.00	.....	.....	.....	33,024.51
Mutual Life Insurance Co., of New York.	101	141,640.00	.....	.....	10	19,823.00	91	121,817.00	.....	.....	.....	5,279.79
Total.	3,101	5,697,502.55	328	660,231.17	406	795,754.25	3,023	5,561,979.47	2	482.00	.....	264,550.41

EXHIBIT No. 15.—*Transactions in Porto Rico in the calendar year 1913 by insurance companies—Continued.*

D. ACCIDENT INSURANCE.

Name of company.	Insurance written.	Premiums collected.	Losses paid in 1913.	Losses incurred in 1913.
Employers' Liability Assurance Corporation (Ltd.), London, England.....	\$54,500.00	\$265.50	\$45.00	.....

E. FIDELITY INSURANCE.

American Surety Co. of New York, New York, N. Y.	\$799,750.00	\$3,832.01	.....	\$600.00
Fidelity & Deposit Co. of Maryland, Baltimore, Md.	1,800,083.63	10,579.85	\$500.00	4,100.00
National Surety Co. of New York, New York, N. Y.	2,502,024.00	12,563.15	3,518.36	3,518.36
Total.....	5,101,857.63	26,975.01	4,018.36	8,218.36

F. LIABILITY INSURANCE.

Employers' Liability Assurance Corporation (Ltd.), London, England.....	(¹)	\$25,040.99	\$10,670.36	\$11,500.36
Fidelity & Deposit Co. of Maryland, Baltimore, Md.	\$230,000.00	3,814.09	2,115.10	2,115.10
Total.....	230,000.00	28,855.08	12,785.46	13,615.46

G. PROPERTY DAMAGE INSURANCE.

Employers' Liability Assurance Corporation (Ltd.), London, England.....	\$73,850.00	\$1,487.36	\$1,072.35	\$2,682.35
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I. BOILER INSURANCE.

Employers' Liability Assurance Corporation (Ltd.), London, England.....	(¹)	\$80.00
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J. BREAKAGE INSURANCE.

Mannheim Insurance Co., Mannheim, Germany.....	\$3,020.00	\$214.12	\$99.00	\$99.00
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K. HURRICANE INSURANCE.

North British & Mercantile Insurance Co., London, England.....	\$3,229,174.85	\$25,188.71
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¹ Amount of insurance written not reported.

REPORT OF THE TREASURER.

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EXHIBIT No. 16.—*Total assessed value of real and personal property, by municipalities, for the fiscal year 1913-14.*

[Corrected to Dec. 31, 1913.]

Municipality.	Real prop-erty.	Personal property.	Total.
Adjuntas.....	\$1,519,761	\$98,170	\$1,617,931
Aguada.....	1,600,387	196,969	1,797,356
Aguadilla.....	1,528,673	470,250	1,998,923
Aguas Buenas.....	392,997	62,658	455,655
Aibonito.....	919,200	127,803	1,047,003
Añasco.....	1,603,371	162,586	1,765,957
Arecibo.....	5,756,937	1,642,749	7,399,686
Arroyo.....	1,140,089	280,710	1,420,799
Barceloneta.....	1,988,411	251,718	2,240,129
Barranquitas.....	439,438	61,185	500,623
Barros.....	705,466	66,807	772,273
Bayamon.....	2,884,214	627,968	3,512,182
Cabo-Rojo.....	1,892,452	237,119	2,129,571
Caguas.....	3,424,373	1,197,593	4,621,966
Camuy.....	1,612,503	237,081	1,849,584
Carolina.....	1,853,426	428,463	2,281,889
Cayey.....	2,234,123	331,502	2,565,625
Ciales.....	1,358,436	135,993	1,494,429
Cidra.....	726,629	65,837	792,466
Coamo.....	1,472,611	306,346	1,778,957
Comerio.....	1,299,788	119,796	1,419,584
Corozal.....	431,663	89,968	521,631
Culebra.....	104,560	46,450	151,010
Dorado.....	877,629	120,656	998,285
Fajardo.....	4,390,892	855,701	5,246,593
Guayama.....	3,304,587	646,100	3,950,687
Guayanilla.....	1,284,298	142,410	1,426,708
Guaynabo.....	658,946	89,350	748,296
Gurabo.....	1,222,994	97,647	1,320,641
Hatillo.....	1,085,492	102,606	1,188,098
Hormigueros.....	728,116	44,748	772,864
Humacao.....	3,757,832	525,511	4,283,343
Isabela.....	982,420	172,106	1,154,526
Jayuya.....	749,064	54,164	803,228
Juana Díaz.....	2,840,506	319,909	3,160,415
Juncos.....	1,788,232	404,070	2,192,302
Lajas.....	1,571,666	228,709	1,800,375
Lares.....	2,067,440	172,415	2,239,855
Las Marias.....	1,364,350	32,715	1,397,065
Loiza.....	1,881,692	646,312	2,528,004
Manatí.....	2,133,033	392,190	2,525,223
Maricao.....	1,312,510	62,310	1,374,820
Maunabo.....	629,377	96,075	725,452
Mayaguez.....	5,632,237	1,739,435	7,371,672
Moca.....	764,268	69,940	834,217
Morovis.....	583,841	75,521	659,362
Naguabo.....	1,731,967	294,236	2,026,203
Naranjito.....	301,437	43,868	345,305
Patillas.....	1,094,944	201,075	1,296,019
Peñuelas.....	921,520	145,015	1,066,535
Ponce.....	11,085,258	4,085,667	15,170,925
Quebradillas.....	640,457	82,006	722,463
Rincon.....	710,235	51,415	761,650
Rio Grande.....	1,596,164	261,079	1,857,243
Rio Piedras.....	3,954,519	849,799	4,804,318
Sabana Grande.....	573,143	92,005	665,148
Salinas.....	3,002,162	541,450	3,543,612
San German.....	1,985,605	449,799	2,435,404
San Juan.....	18,152,139	11,902,042	30,054,181
San Lorenzo.....	741,104	175,756	916,860
San Sebastian.....	1,480,594	163,750	1,644,344
Santa Isabel.....	1,974,050	266,154	2,240,204
Toa-Alta.....	573,492	101,127	674,619
Toa-Baja.....	1,636,414	175,089	1,811,503
Trujillo Alto.....	777,971	184,511	962,482
Utua.....	2,203,234	269,554	2,472,788
Vega-Alta.....	1,106,300	187,950	1,294,250
Vega-Baja.....	1,749,343	206,343	1,955,686
Vieques.....	2,400,560	374,767	2,775,327
Yabucoa.....	1,847,201	271,447	2,118,648
Yauco.....	5,085,559	1,124,049	6,209,608
Grand total.....	145,826,302	36,836,283	182,662,585

EXHIBIT No. 17.—*Tabulation of assessed value of real property, by municipalities and classes.*

[Corrected to Dec. 31, 1913.]

Municipality.	Urban.			Rural.							
	Lots.	Improve-ments.	Total.	Cane.	Coffee.	Tobacco.	Pine-apples.	Citrus fruit.	Coconuts.	Minor fruits.	Pasture.
Adjuntas.....	\$17,570	\$60,344	\$77,914	\$30,450	\$754,190			\$1,500	\$66,605	\$95,602	\$162,771
Agua Fria.....	12,510	37,370	49,880	486,425	61,715					49,601	247,444
Agua Fria.....	162,307	459,789	615,096	288,740	51,913	\$340			51,815	37,602	354,215
Agua Fria.....	13,600	153,940	167,540	2,500	54,212	4,195				16,581	204,754
Albionito.....	23,560	151,948	175,508	1,035	108,465	138,650	640			52,480	192,569
Afresco.....	25,698	187,948	213,556	530,686	308,592	8,735		4,000	50,080	51,157	206,793
Arcoibo.....	1,027,992	1,315,980	2,343,972	1,364,626	112,258	200	7,550	51,540	9,700	68,756	858,170
Arroyo.....	37,802	202,428	240,230	343,585	12,301	200				1,565	153,324
Barranquete.....	24,700	108,585	133,285	646,550	60,525	1,110	9,475	27,840	675	9,400	253,499
Barraquito.....	5,181	43,650	48,831	200	29,075	10,497		50		35,180	252,635
Bayamon.....	4,180	42,600	46,780	2,945	185,713	2,100				76,733	206,372
Bayamon.....	416,554	823,295	1,239,850	228,659	30,125		11,140	43,982	1,760	15,965	663,427
Cabo-Rojó.....	27,770	223,650	251,420	653,185	6,100		5,450		93,072	81,340	585,960
Caguas.....	252,466	989,489	1,241,955	224,906	18,333	141,467	1,000		412	24,875	549,210
Camuy.....	16,093	100,875	116,941	254,134	58,220	6,320				69,416	561,730
Carolina.....	29,600	200,385	230,045	365,076	5,450	337,707	1,800		11,770	9,215	777,645
Cayey.....	71,712	384,302	456,014	90,665	156,621	1,000				67,094	384,883
Cidra.....	18,345	176,830	195,175	3,020	554,860	161,370				85,895	233,990
Coamo.....	10,815	36,048	46,863	43,090	20,340	161,370				39,145	256,428
Comerio.....	36,011	277,320	313,331	16,980	100,385	675				42,875	795,681
Corozal.....	38,070	100,694	138,764	1,340	40,760	111,145			120	19,194	231,446
Culebra.....	4,367	50,024	54,391	2,638	51,331	1,757				30,345	239,491
Dorado.....	1,040	9,710	10,750							60	75,905
Florida.....	5,790	31,570	37,360	319,052	300		5,760	25,880	2,500	1,125	227,013
Guajama.....	180,504	604,961	785,465	531,119	6,810			24,000	4,080	2,004	922,940
Guajama.....	257,857	840,597	1,098,454	906,005	41,975				16,090	12,249	832,726
Guayama.....	13,694	79,022	92,716	343,045	183,982	1,270			10,560	94,725	138,660
Guaynabo.....	9,350	16,530	25,880	97,205	16,794	80	5,110	43,677		13,819	309,078
Guaynabo.....	36,868	96,612	133,480	254,050	9,110	231,541				6,840	354,087
Hatillo.....	8,670	55,075	63,745	164,685	22,330	1,150	300		416	58,975	644,997
Hormigueros.....	2,778	39,450	42,228	356,826	15,296					13,584	52,692
Huacaya.....	101,840	665,401	767,241	933,004	5,360	132,861	2,600		50,090	15,421	705,166
Isabela.....	16,084	88,696	104,780	69,787	37,428	2,490			10,440	236,475	328,786
Jayuya.....	3,251	21,169	24,420	4,020	367,872		180			74,078	106,098
Mayaguez.....	37,873	198,660	236,533	1,078,000	236,110	34,463		390	280	46,500	848,933
Ponce.....	40,689	302,389	343,078	1,365	13,310					6,909	316,743
Ponce.....	5,220	39,490	44,710	584,775			43,495		1,130	58,520	608,411

[illegible]

Juana Diaz.....	55,064	22,360	9,483	2,324,478	158,376	86,040	19,260	12,789	3,030	2,840,506
Juncos.....	130,300		2,389	827,215	22,140	472,057	107,565	54,166	2,700	1,788,322
Lajas.....	36,090	5,910	1,612	621	79,430	16,400	17,790	565	2,150	1,471,966
Lares.....	238,065		630	1,407,524	148,246		68,370	200	9,295	2,061,460
Las Marias.....	296,523			1,162,883	113,986	100	10,005		19,295	2,364,350
Lolza.....	19,057	18,441	48,803	1,208,044	46,110	425,075	10,345	125,431		1,881,892
Manail.....	32,419	170	8,390	1,156,658	52,193	360,000	14,477	7,072	544	1,881,892
Maricao.....	175,837		1,465	1,031,252	126,793	297,088	93,185		320	2,313,033
Mauaboe.....	61,471		32,094	1,514,075	15,464	203,164	184,085	6,531	41,949	1,630,377
Mayaguez.....	42,852		740	602,073	48,987		3,300	24,903	2,510	5,632,297
Moca.....	49,909		844	491,786	48,685					764,268
Morovis.....	20,830	6,180	40	1,052,598	35,913	273,250	31,952	125,588		583,811
Naguabo.....	20,830		40	1,052,598	35,913	273,250	31,952	125,588		583,811
Naranjito.....	6,813	30	6,470	709,239	45,186	173,970	19,789	9,900	2,419	1,731,967
Patillas.....	61,229		9,673	788,559	65,913	3,000	7,380		5,330	1,094,944
Pefuelas.....	94,864		47,279	3,356,032	396,885	771,975	246,685	130,550	34,174	921,520
Ponce.....	150,560	4,890	300	3,507,668	31,890		2,296	707		11,085,258
Quebradillas.....	32,609		60	330,129	31,102	305,000	16,854		80	640,457
Rincon.....	68,317	1,935	47,238	1,291,569	60,227	1,200	12,770	111,668	190	710,225
Rio Grande.....	24,500	3,880	101,400	1,813,259	181,320	284,943	98,620	378,300	1,100	1,506,164
Sabana Grande.....	16,531		26,407	376,273	40,078	10,700	4,180		5,756	3,954,519
Salinas.....	84,800	2,150	34,010	1,965,985	39,947	750,000	87,910			3,753,143
San German.....	23,110	610	21,688	1,206,107	157,553	2,795	34,275	640	680	3,002,192
San Juan.....	4,662			168,439	21,270		1,447,370		7,685	1,985,605
Sno Lorenzo.....	56,113		5,738	479,457	22,383	4,000	331,480	451,948	18,152	139
San Sebastian.....	33,419	50	15,875	1,083,313	114,719	113,157	15,741	52,453	741	1,480,594
Santa Isabel.....	2,400	80	22,070	1,411,279	20,172	383,900	26,910	26,910	646	1,974,050
Tos-Alta.....	22,212		15,400	426,159	34,746	2,700	42,740	16,599		1,974,050
Tos-Baja.....	45,431	2,840	46,790	1,060,604	55,624	290,000	5,783	28,834		573,492
Trujillo Alto.....	8,412		7,253	359,200	32,138		55,539	72,677	4,745	1,636,414
Utraboe.....	351,273	30	7,417	1,546,111	166,016	101,250	10,468	340,755		1,777,971
Vega Alta.....	67,194	16,450	6,270	431,571	20,796	308,625	37,539	16,739	2,570	2,203,274
Vega-Baja.....	39,171	5,955	35,761	980,438	32,280	480,050	40,876	30,507	395	1,106,300
Vieques.....	94,640	2,420	2,295	1,207,153	22,116	447,105	31,284	58,426	1,190	1,740,343
Yabucoa.....	21,258	440	9,210	959,993	22,638	508,200	248,370	84,321	19,519	2,400,500
Yauco.....	162,076	1,215	25,389	1,962,611	178,554	2,014,340	41,709	122,502	20	1,847,201
Total.....	4,528,971	156,441	1,021,580	71,743,471	5,289,455	15,490,355	5,838,745	4,247,722	810,847	145,826,302

EXHIBIT No. 17A.—Total assessed value of personal property, by municipalities and classes, for the fiscal year 1913-14.

[Corrected to Dec. 31, 1913.]

Municipality.	Money.	Merchandise.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Automobiles.
Ajuntas.....	\$12,027	\$26,571	\$24,730	\$19,950	\$12,090			
Aguada.....	14,205	35,430	7,899	7,899				
Aguadilla.....	23,027	62,355	16,095	16,095	460			\$36,550
Agua Buenas.....	18,312	36,128	4,755	4,755	255			
Aibonito.....	4,625	45,806	39,431	10,755	10,352			5,900
Añasco.....	7,240	94,310	4,415	8,095	1,450			2,700
Arecibo.....	128,724	712,560	105,372	33,231	3,155	\$28	\$36	13,200
Arroyo.....	35,321	72,729	53,066	10,427	3,155			42,400
Barceloneta.....	9,044	38,453	21,300	8,280	210			1,700
Barranquitas.....	12,150	37,017	10,790	8,280				2,000
Barros.....	10,530	35,017	10,790	5,520				1,775
Bayamon.....	11,736	258,311	155,655	21,486	1,974	10		11,605
Cabo-Rojó.....	28,828	39,115	133,077	21,055				5,165
Caguas.....	20,947	614,159	168,908	45,351	6,290			2,100
Camuy.....	13,382	31,850	198,967	18,322	3,610			6,350
Carolina.....	13,541	35,809	198,967	21,768	3,005			6,500
Cayey.....	37,738	136,545	92,723	13,177	22,293			7,200
Ciales.....	7,072	38,507	42,253	20,281	10,000			
Cidra.....	7,250	6,718	45,382	10,356				1,250
Coamo.....	5,292	87,014	145,382	37,944	15,155			12,815
Comerio.....	120	31,430	98,187	12,352	2,035			
Corozal.....		9,090	69,239	12,707	740		200	
Culebra.....		30,210	4,220	300				
Dorado.....	602	9,520	61,607	6,310	1,450			2,550
Fajardo.....	19,316	251,651	227,653	23,944	9,890			11,010
Guayama.....	34,707	303,150	151,220	29,445	5,305			15,600
Guayama.....		32,070	65,265	15,135	3,500			1,500
Guaynabo.....	1,186	7,239	49,467	8,616	2,060			500
Gurabo.....	300	26,550	45,895	4,705				3,650
Hatillo.....		5,010	75,509	15,117	160			
Hormigueros.....		5,152	25,280	15,117	30			
Humacao.....	22,701	132,942	168,412	25,620	1,300			15,000
Isabela.....		33,359	88,556	20,626				2,900
Jayuya.....	470	18,460	24,224	8,310	4,030			1,000
Juana Díaz.....	4,121	85,210	146,603	31,085	11,805			11,100
Junos.....	250	76,623	52,571	5,635	2,560			
Lajas.....	400	26,700	159,995	13,640	1,500			
Lares.....	650	88,670	28,313	19,842	21,880			2,250
Las Marias.....	300	6,490	8,110	8,110	6,660			
Loíza.....	3,104	24,566	116,681	13,833	1,885			1,080

Manati.....	30,070	132,090	83,383	17,449	4,735	.....	.....	.....	15,150
Maricao.....	1,446	26,454	5,380	7,130	8,950	.....	.....	.....	8,000
Maunabo.....	1,982	19,180	51,705	5,187	1,120	.....	.....	.....	2,100
Mayaguez.....	218,305	1,075,601	60,567	30,449	4,381	40	.....	.....	30,410
Moca.....	350	6,275	32,950	8,805	.....	.....	.....	.....	.....
Morovis.....	400	9,900	48,574	11,987	2,840	.....	.....	.....	.....
Naguabo.....	1,654	57,463	122,510	14,070	6,000	.....	.....	.....	10,300
Naranjito.....	.....	3,130	31,727	7,252	205	.....	.....	.....	.....
Patillas.....	2,220	42,765	97,760	15,900	1,890	.....	.....	.....	4,950
Pefuelas.....	250	12,920	56,300	11,811	3,955	.....	.....	.....	.....
Ponce.....	420,793	2,143,571	302,535	57,765	30,073	.....	.....	.....	51,540
Quebradillas.....	.....	26,170	39,600	9,660	560	.....	.....	.....	.....
Rincon.....	570	11,555	30,245	5,070	.....	.....	.....	.....	.....
Rio Grande.....	9,872	59,409	116,650	13,229	1,425	.....	.....	.....	1,200
Rio Piedras.....	10,148	194,011	109,588	16,539	2,975	.....	.....	.....	31,829
Sabana Grande.....	1,780	28,270	44,245	9,050	1,000	.....	.....	.....	200
Salinas.....	6,882	81,300	199,285	30,410	5,395	55	.....	.....	12,075
San German.....	89,166	161,136	103,792	22,703	1,285	.....	.....	.....	7,080
San Juan.....	1,840,571	5,633,083	5,405	23,791	6,127	.....	.....	.....	206,871
San Lorenzo.....	1,612	35,264	81,453	10,069	.....	.....	.....	.....	1,900
San Sebastian.....	2,662	48,371	68,620	19,880	4,910	.....	.....	.....	2,800
Santa Isabel.....	.....	27,960	99,200	26,180	310	.....	.....	.....	.....
Toa-Baja.....	13,620	14,395	51,084	5,903	780	.....	.....	.....	2,100
Toa-Alta.....	13,129	20,173	51,431	5,984	2,065	.....	.....	.....	2,000
Trujillo Alto.....	.....	5,705	51,482	9,946	650	.....	.....	.....	.....
Utua.....	5,721	80,897	60,539	28,809	4,440	.....	.....	.....	12,800
Vega-Alta.....	6,954	75,492	54,872	6,470	200	.....	.....	.....	1,850
Vega-Baja.....	2,391	75,472	58,156	8,895	2,030	.....	.....	.....	6,000
Vieques.....	1,762	64,742	176,626	15,393	140	.....	.....	.....	5,000
Yabucoa.....	1,408	87,110	71,946	12,063	180	.....	.....	.....	6,720
Yauco.....	37,122	228,328	175,380	30,222	17,307	40	.....	.....	21,350
Total.....	3,137,704	14,241,443	5,753,159	1,131,219	295,838	78	331	.....	790,471

EXHIBIT No. 17A.—Total assessed value of personal property, by municipalities and classes, for the fiscal year 1913-14—Continued.

Municipality.	Coaches.	Other vehicles.	Machinery.	Rolling stock.	Vessels.	Other property.	Total personal property.	Grand total real and personal.
Adjuntas.	\$1,260	\$2,175	\$90			\$10,404	\$98,170	\$1,617,931
Aguada.	670	4,845		\$34,504		86,708	196,969	1,797,556
Aguadilla.	1,315	6,700		14,532	\$12,410	39,284	470,250	1,998,923
Aguas Buenas.	1,125	100				3,007	62,658	1,455,655
Aibonito.	1,590	3,214	1,652			4,178	127,803	1,047,003
Añasco.	400	3,495		6,795		12,490	162,586	1,705,957
Arecibo.	4,155	17,994	15,480	124,914		417,820	1,642,749	7,399,686
Arroyo.	5,020	7,471	10	25,375	12,840	12,192	280,710	1,420,799
Barceloneta.	100	5,685	794	117,241	3,000	13,131	251,718	2,240,129
Barranquitas.	460	170				900	61,185	2,500,023
Barros.	50					20	66,907	772,273
Bayamon.	4,206	10,673	4,025	51,922	53,904	43,247	627,968	3,512,182
Cabo-Rojó.	1,595	12,100	240	671	960	3,808	237,119	2,129,571
Caguas.	4,335	11,218	15,929	120,769		138,371	1,197,593	4,021,066
Camuy.	837	7,315	200	36,080		64,057	237,081	1,849,584
Carolina.	1,295	5,085		27,744	470	93,426	428,463	2,281,889
Cayey.	1,570	3,719	2,317	19,954		19,306	331,502	2,565,025
Ciudad.	890	1,020	3,140			330	135,993	1,494,429
Ciales.	190	640	121			1,850	65,837	792,466
Cidra.	2,410	2,390	125			7,478	306,346	1,778,957
Coamo.	715	550	1,227			29,459	119,796	1,419,581
Comerio.	480	713	7,929			100	89,968	521,631
Corozal.					1,020		46,450	151,010
Culebra.	1,035	2,055	532	34,310		325	120,656	998,285
Dorado.	1,755	22,095	21,500	109,843	26,830	130,790	855,701	5,246,593
Fajardo.	7,935	17,470	400	18,550	240	59,978	646,100	3,950,987
Guayama.	1,015	4,050		13,700	2,900	3,175	142,410	1,426,708
Guayanilla.	560	3,127	1,209	13,088		1,698	89,350	748,296
Guaynabo.	400	1,560	50	11,852		2,225	97,647	1,320,641
Gurabo.	150	2,650				80	102,606	1,188,098
Hazle.	690	5,540		4,860		1,618	44,718	772,864
Hormigueros.	1,110	9,533	1,000	116,329	4,500	19,427	525,511	4,283,313
Humacao.	2,095	7,295		21,325		1,550	172,106	1,154,526
Isabela.	460	950				1,250	54,164	803,228
Jayuya.	2,720	7,140	53	13,094		15,578	319,909	3,110,415
Juana Diaz.	390	17,380	1,020	12,189		227,352	404,070	2,192,302
Juncos.	680	12,160	1,000	5,474		8,420	228,769	1,800,375
Lajas.	100	1,230				9,480	172,415	2,239,855
Lares.	360	840				3,650	32,715	1,397,065
Las Marias.	895	3,180	430	36,340		444,268	646,312	2,528,004
Loiza.			272	32,856		69,082	392,190	2,525,223
Manatí.	1,020	6,073						

Maricao.....	150	1,550	4,320	3,250	62,310	1,374,820
Maunabo.....	6,720	36,155	12,068	4,800	96,075	725,452
Mayaguez.....	10,038	36,130	16,889	1,739,728	1,739,735	7,371,672
Moca.....	3,175	940	.....	295	69,949	831,217
Morovis.....	330	.....	.....	550	75,521	659,362
Naguabo.....	1,560	4,310	49,974	5,200	294,236	2,026,203
Naranjito.....	50	70	.....	.....	15,518	345,305
Patillas.....	870	5,920	11,225	2,750	1,434	1,298,019
Peñuelas.....	3,210	22,600	9,200	14,845	201,075	1,066,535
Ponce.....	30,036	61,751	102,071	43,350	145,015	1,066,535
Quebradillas.....	4,410	.....	436	100	820,076	15,170,925
Rincón.....	3,875	.....	.....	100	82,006	722,463
Rio Grande.....	5,005	.....	36,241	.....	51,415	761,650
Rio Piedras.....	8,795	15,154	140,647	16,680	231,079	1,857,243
Sabana Grande.....	4,390	.....	.....	318,558	849,789	4,804,318
Salinas.....	11,395	7,000	22,900	2,020	92,005	665,148
San German.....	13,330	1,400	1,712	161,953	541,450	3,433,612
San Juan.....	12,470	108,490	130,996	45,310	449,799	2,435,404
San Lorenzo.....	630	760	40,552	3,567,793	11,902,042	30,054,181
San Sebastian.....	640	2,990	8,224	3,816	175,756	916,800
Santa Isabel.....	1,070	7,250	49,053	3,653	153,750	1,644,344
Toa-Baja.....	820	5,810	765	8,201	266,154	2,210,204
Toa-Alta.....	1,260	2,635	5,000	850	101,127	674,619
Trujillo Alto.....	290	1,185	20,446	52,355	175,089	1,811,503
Utua.....	1,850	2,146	114,537	116	184,511	962,482
Vega-Alta.....	100	2,307	10,460	61,892	269,554	2,472,788
Vega-Baja.....	549	2,856	31,853	7,286	187,950	1,294,250
Vieques.....	1,600	12,120	43,721	5,791	206,343	1,955,686
Yabucoa.....	1,255	1,270	39,266	32,822	374,707	2,775,327
Yauco.....	3,520	11,170	55,770	33,725	271,447	2,118,648
			256,950	342,200	1,121,049	6,209,008
Total.....	124,341	412,369	2,239,803	551,160	7,746,081	182,662,585

EXHIBIT No. 18.—*Tabulation of assessed value of property in Porto Rico, by municipalities, for the fiscal years 1912-13 and 1913-14.*

[Corrected to June 30, 1914.]

Municipality.	1912-13	1913-14	Municipality.	1912-13	1913-14
Adjuntas.....	\$1,605,333	\$1,622,041	Lares.....	\$2,219,385	\$2,239,855
Aguada.....	1,914,150	1,792,006	Las Marias.....	1,456,896	1,430,995
Aguadilla.....	2,015,474	1,998,373	Loiza.....	2,222,001	2,528,104
Aguas Buenas.....	444,390	453,955	Manati.....	2,427,655	2,527,903
Albionito.....	1,025,174	1,047,003	Maricao.....	1,368,071	1,374,820
Añasco.....	1,730,459	1,765,957	Maunabo.....	615,086	686,547
Arecibo.....	7,398,950	7,159,793	Mayaguez.....	6,905,905	7,370,492
Arroyo.....	1,385,442	1,420,799	Moca.....	840,001	834,287
Barceloneta.....	2,286,094	2,242,799	Morovis.....	657,462	659,362
Barranquitas.....	494,297	501,003	Naguabo.....	1,944,016	2,027,643
Barros.....	764,393	771,923	Naranjito.....	341,366	351,155
Bayamon.....	3,358,492	3,512,897	Patillas.....	1,252,367	1,306,240
Cabo-Rojó.....	2,130,508	2,116,126	Peñuelas.....	1,069,121	1,065,985
Caguas.....	3,871,899	4,605,115	Ponce.....	15,052,466	15,159,135
Camuy.....	1,802,622	1,849,584	Quebradillas.....	707,357	722,463
Carolina.....	2,606,450	2,281,009	Rincon.....	736,865	761,350
Cayey.....	2,471,288	2,656,625	Rio Grande.....	1,846,123	1,860,260
Ciales.....	1,480,376	1,495,989	Rio Piedras.....	4,491,822	4,800,828
Cidra.....	792,287	802,840	Sabana Grande.....	584,162	662,218
Coamo.....	1,750,755	1,778,857	Salinas.....	3,515,056	3,543,752
Comerio.....	1,177,100	1,419,584	San German.....	2,368,440	2,435,124
Corozal.....	518,868	521,945	San Juan.....	27,725,716	29,901,177
Culebra.....	150,220	151,010	San Lorenzo.....	876,364	916,980
Dorado.....	968,400	998,805	San Sebastian.....	1,606,094	1,644,514
Fajardo.....	6,322,039	5,090,143	Santa Isabel.....	2,282,331	2,240,204
Guayama.....	3,539,267	3,949,567	Toa-Alta.....	650,837	674,859
Guayanilla.....	1,588,238	1,426,708	Toa-Baja.....	1,873,465	1,812,398
Guaynabo.....	685,888	748,296	Trujillo Alto.....	885,615	962,482
Gurabo.....	1,294,218	1,320,641	Utua.....	2,437,727	2,479,168
Hatillo.....	1,178,773	1,190,406	Vega-Alta.....	1,793,778	1,294,350
Hormigueros.....	822,661	772,864	Vega-Baja.....	1,915,882	1,955,686
Humacao.....	4,247,257	4,280,053	Vieques.....	2,830,690	2,775,247
Isabela.....	1,103,594	1,154,466	Yabucoa.....	2,289,426	2,118,648
Jayuya.....	799,608	803,228	Yauco.....	6,082,657	6,022,484
Juana Diaz.....	3,164,095	3,161,440			
Juncos.....	2,238,629	2,192,302			
Lajas.....	1,810,626	1,798,645	Total.....	178,810,549	181,910,512

EXHIBIT No. 19.—Number of acres, by municipalities and classes, for the fiscal year 1913-14.

[Corrected to Dec. 31, 1913.]

Municipality.	Cane.	Coffee.	Tobacco.	Pine-apples.	Citrus fruit.	Cocoanuts.	Minor fruits.	Pasture.	Timber and brush.	Marsh lands.	Other lands.	Total.
Adjuntas.....	517	11,958			30		3,268	10,178	17,236		159	43,216
Aguada.....	3,697	702		5		461	1,800	10,543	5,665		20	17,233
Aguayilla.....	3,594	1,036	3			421	827	8,351	5,760	2	40	19,464
Agua Buenas.....	19	1,140	7				827	14,551	2,493		8	18,465
Aibonito.....	4,903	4,772	2,486	8			2,092	8,848	5,492		950	23,685
Añasco.....	11,273	2,303	186	67	40	200	2,968	26,072	26,419	19	287	73,477
Arecibo.....	2,653	2,243	2		635	11	1,908	4,513	1,155	47	6,140	21,493
Arroyo.....	5,222	1,170	2	97	268	97	277	6,153	1,245	108	4,682	21,487
Barceloneta.....		1,641	285		2		1,100	13,148	1,741		1,410	20,692
Barraquitas.....	57	3,557	42				2,824	16,598	1,672		603	20,682
Barros.....	2,335	645		126	403	24	2,963	23,007	8,672	496	1,410	39,052
Bayamon.....	7,274	97		76		646	2,351	23,194	8,428	451	1,899	41,108
Cabo-Rujo.....	2,554	351	1,515	5		43	1,040	24,650	5,024		1,078	37,209
Caguas.....	2,777	1,090	74				1,022	14,849	7,041		79	27,348
Canby.....	3,013	1,122		304		217	1,710	12,984	9,375	1,704	231	27,787
Carolina.....	3,990	3,421	2,796	12			4,193	12,984	14,685	14	241	31,891
Ciego.....	60	8,629	2,779				1,338	12,056	3,926		889	41,452
Ciales.....	1,190	482		10			1,479	35,569	3,965		64	21,235
Cidra.....		2,865	15				1,734	12,675	1,563		1,267	48,372
Coamo.....	21	2,841	1,895			5	1,316	20,813	1,815		418	18,155
Comerio.....	24	899	39				3,152	20,813	1,796		60	24,834
Culebra.....	62						32	3,664	5,525			4,880
Dorado.....	2,537	3		139	102	50	32	28,314	4,065	139	911	12,542
El-Rancho.....	9,399	108			80	19	71	28,314	4,065		1,313	45,369
Guayama.....	6,709	865				161	406	26,295	3,835		109	39,403
Guaynilla.....	1,951	3,016	25			55	3,251	7,817	7,138		76	23,329
Guaynabo.....	1,935	3,550		53	402		239	11,832	1,948	68	1,490	13,731
Gurabo.....	2,462	171	1,899				1,324	15,045	6,304		24	17,452
Haillo.....	1,823	561	27	4		4	532	15,859	1,191		267	25,439
Hermigueros.....	3,506	248					725	30,785	835		43	6,469
Humacao.....	8,586	104	1,331	38		1,135	6,407	11,459	7,189		398	44,493
Isabela.....	1,324	753	38			55	1,872	7,658	16,624		926	32,922
Jayuya.....	1,57	5,782		3	13		2,517	37,957	4,912		1,179	60,536
Juncos.....	2,490	5,235	870			3	225	9,587	3,452		33	16,680
Juana Diaz.....	7,809	23					1,278	24,069	2,857	1,076	10	36,365
Lajas.....	6,593	239		233		10	819	9,807	15,471		118	38,424
Lares.....	58	12,960		10			580	1,506	15,471			30,075
Las Marias.....	181	12,300			27		425	19,478	1,654		2,970	31,507
Loiza.....	3,708	842	370	10		1,123				927		

EXHIBIT No. 19.—*Number of acres, by municipalities and classes, for the fiscal year 1918-19—Continued.*

Municipality.	Cane.	Coffee.	Tobacco.	Pine-apples.	Citrus fruit.	Cocoa-nuts.	Minor fruits.	Pasture.	Timber and brush.	Marsh lands.	Other lands.	Total.
Manati.....	3,668	257	83	751	441	39	973	16,266	3,402	74	700	26,654
Maricao.....	2,28	11,711					42	139	10,359	164		23,017
Maunabo.....	2,468	89				50	139	5,610	3,227		51	11,634
Mayaguez.....	5,351	9,248				328	1,942	10,887	4,526		635	33,005
Moca.....	1,948	2,862		12	6		373	12,332	6,518	70		24,123
Morovis.....	552	2,089	46				1,471	15,421	4,552		338	24,469
Naguabo.....	5,858	97			55	133	97	19,763	2,298	619	4	28,924
Naranjito.....	2	846	129	1			932	12,998	1,020	10		15,938
Patillas.....	3,083	1,027	2			10	3,183	12,308	8,767	1		29,289
Pedraza.....	1,644	2,319			9		2,516	10,889	9,524			28,022
Ponce.....	10,510	7,085	7		24	14	3,108	35,751	11,434	1,508	2,009	71,450
Quebradillas.....	1,282	630	69			4	715	7,010	2,848		12	12,570
Rincon.....	1,621	117		1	4	225	868	5,385			4	8,226
Rio Grande.....	3,615	639		1		555	238	24,131	6,403	387	2,535	38,504
Rio Piedras.....	4,479	172	22	1,162	325	2	299	16,367	880	280	591	24,589
Sabana Grande.....	2,585	982	88			3	2,431	9,883	3,538		1,914	21,424
Sabana.....	5,717	373	10			20	420	29,085	5,385	203	1,630	42,843
San German.....	3,721	3,303	28	2			3,467	16,042	4,236	10	995	31,804
San Juan.....						40		648	204			892
San Lorenzo.....	1,034	601	108				1,071	16,642	9,740		2,202	31,398
San Sebastian.....	1,228	8,497					8,902	17,362	3,574	10	2,612	42,185
Santa Isabel.....	6,366					3	122	14,519	3,240	10	1,684	23,174
Toa-Alta.....	800	121	2				336	10,784	2,186	8	343	14,989
Toa-Baja.....	4,743			72	337		39	5,070	2,235	144		1,982
Trujillo Alto.....	76	35		169	589	79	447	10,468	252		203	12,353
Utuado.....	1,040	12,750	112				4,922	18,218	34,669		2,777	74,464
Vega Alta.....	1,169	42		30	118	3	245	6,563	4,864	1,204	1,180	15,470
Vega-Baja.....	4,300	95	3	581	385	33	361	11,417	6,264	605	2,416	26,349
Vieques.....	8,652					5	21	15,366	6,242		306	51,197
Yabucoa.....	4,987	25				40	356	20,397	4,339	28	503	30,729
Yauco.....	5,124	7,378	505			40	6,286	21,463	19,114	761	3,588	64,059
Total.....	210,240	164,518	17,808	3,873	4,488	6,373	102,010	1,032,990	422,123	14,446	68,550	2,047,449

EXHIBIT No. 20.—Average value per acre, by municipalities and classes, for the fiscal year 1913-14.

[Corrected to Dec. 31, 1913.]

Municipality.	Cane.	Coffee.	Tobacco.	Pine-apples.	Citrus fruit.	Cocoa-nuts.	Minor fruits.	Pasture.	Timber and brush.	Marsh lands.	Other lands.	Total.
Adjuntas.....	\$58.90	\$63.60		\$140.00	\$50.00	\$144.48	\$29.53	\$15.99	\$9.90		\$10.19	\$28.16
Aguada.....	131.57	87.91					27.56	23.47	9.82		6.50	52.81
Aguacilla.....	191.36	43.59	\$113.34			123.08	49.02	40.02	11.41	\$5.00	59.41	42.46
Agua Buenas.....	176.36	47.36	39.08				19.81	14.07	6.04		15.65	42.46
Albionito.....	34.77	56.67	55.77	80.00			25.09	19.53	13.42		54.88	27.37
Anasco.....	108.28	70.73			100.00	250.40	20.73	23.92	13.45	10.00	15.21	49.88
Arecibo.....	120.43	46.87	46.36	112.69	81.17	100.09	34.62	33.92	7.97		11.37	36.55
Arroyo.....	126.58	56.86	100.00		100.00	100.00	11.28	32.96	11.28	31.43	42.62	36.51
Barceloneta.....	126.58	96.86	92.30	97.68	103.88	96.43	33.94	41.16	10.16	25.95	7.95	50.49
Barranquitas.....	50.60	43.36	36.62				23.96	16.68	10.20		16.90	17.73
Bayamon.....	91.67	46.71	50.00				17.17	12.30	8.25		6.86	13.48
Bayamo.....	91.67	46.71	50.00				17.17	12.30	8.25		6.86	13.48
Cabo-Rojó.....	80.80	62.80			109.14	73.33	17.64	28.02	1.70	1.55	28.48	33.49
Caguas.....	88.06	52.35	91.56	200.00	71.71	144.07	23.92	27.77	8.83	17.74	16.83	37.17
Canúny.....	91.57	52.08	85.40				48.82	36.83	7.13		28.38	37.12
Carolina.....	121.17	44.67	62.86	83.65		54.24	21.48	36.40	8.94	50.10	52.06	37.12
Casale.....	90.76	45.78	120.78	150.00			30.24	36.83	22.45	10.08	7.88	44.03
Ciales.....	50.33	64.30	100.00				20.43	18.02	8.89	2.30	41.20	34.35
Cidra.....	36.21	43.20	58.07				28.99	31.27	15.39		15.39	26.32
Coamo.....	80.47	55.96	45.00				28.99	31.27	15.39		15.39	26.32
Comerio.....	55.83	48.46	58.65				26.13	18.26	9.86		10.86	22.32
Corozal.....	42.53	57.09	45.05			24.00	30.00	24.08	6.01		9.57	22.32
Culebra.....							30.00	24.08	6.01		13.62	18.61
Dorado.....	125.76	100.00		41.44	134.79	50.00	35.19	62.20	15.48	24.10	12.14	54.41
Fajardo.....	99.07	63.06			300.00	214.74	28.23	32.60	10.66		25.25	45.37
Guayama.....	135.04	48.53				99.73	30.17	31.67	7.90	6.83	19.63	46.94
Guayanilla.....	175.82	61.00	50.80				20.14	17.74	7.83		18.08	35.56
Guaynabo.....	103.96	47.98	80.00			193.64	29.34	38.57	14.86	10.00	6.88	38.28
Gurabo.....	103.19	53.27	121.93	96.42	108.64		28.62	29.93	9.04		6.67	40.46
Hatillo.....	90.34	39.91	42.59	75.00		104.00	44.54	42.73	11.31		38.12	38.12
Hormigueros.....	99.23	61.56					25.53	28.34	12.45		73.67	68.62
Humacao.....	108.67	51.54	93.82	70.00		44.13	21.27	22.90	15.23	20.20	13.97	42.12
Isabela.....	52.71	49.71	63.53			189.82	36.91	28.69	6.24		24.18	24.18
Jayuya.....	70.53	53.25		60.00			24.87	13.85	8.93		15.36	19.06
Juana Díaz.....	138.05	45.10					20.43	22.36	11.21	24.54	8.04	33.40
Juncos.....	134.56	59.35			30.00	93.33	30.71	33.04	37.75		72.30	49.50
Lajas.....	88.70	55.63	39.61	186.67		113.00	45.70	27.77	12.63	5.49	98.00	38.85
Lares.....	59.91	92.64					23.85	14.55	16.30		5.34	41.84
Las Marias.....	82.43	65.09		50.00			23.68	23.43	19.17			38.67

EXHIBIT No. 20.—Average value per acre, by municipalities and classes, for the fiscal year 1913-14—Continued.

Municipality.	Cane.	Coffee.	Tobacco.	Pine-apples.	Citrus fruit.	Cocoanuts.	Minor fruits.	Pasture.	Timber and brush.	Marsh lands.	Other lands.	Total.
Loíza.....	\$106.27	\$40.00	\$26.70	\$5.00	\$116.00	\$84.27	\$30.16	\$29.56	\$11.52	\$19.80	\$16.43	\$38.34
Manatí.....	136.81	70.38	62.84	28.29	.....	73.59	21.14	25.98	9.53	10.00	11.99	43.40
Maricao.....	32.84	70.82	.....	.....	.....	.....	12.10	16.52	16.98	1.04	.....	44.80
Mayaguez.....	36.57	56.36	.....	.....	.....	29.88	12.88	12.75	3.96	.....	28.73	22.39
Moca.....	89.71	62.39	.....	48.33	65.00	118.00	25.09	30.04	13.58	25.30	50.54	45.87
Morovis.....	82.65	62.39	.....	.....	.....	.....	28.03	21.38	6.57	.....	9.38	27.45
Naguabo.....	67.00	55.52	47.39	.....	.....	.....	18.57	16.04	10.36	9.98	2.19	20.10
Naranjito.....	72.36	42.63	.....	.....	.....	159.77	26.63	26.09	2.76	.....	10.00	36.39
Patillas.....	42.50	47.24	45.81	20.00	.....	.....	15.92	13.35	6.73	.....	.....	15.77
Pedernales.....	93.80	43.10	50.00	.....	.....	102.00	27.12	24.04	6.98	30.00	71.13	24.21
Ponce.....	128.05	61.54	.....	.....	95.56	.....	25.45	24.04	13.96	.....	8.63	28.14
Quebradillas.....	146.48	66.49	40.00	.....	58.33	92.88	52.45	24.04	13.96	.....	8.63	28.14
Rincon.....	123.69	59.53	84.57	.....	.....	100.00	18.43	19.41	30.45	3.24	25.00	46.97
Rio Piedras.....	110.03	43.33	.....	150.00	30.00	173.70	34.37	28.54	30.45	.....	25.00	40.39
Sabana Grande.....	139.10	53.60	84.00	90.00	.....	87.21	37.16	52.08	27.87	5.00	15.00	40.13
Salinas.....	40.43	54.04	34.80	123.38	131.55	150.00	23.50	21.68	4.67	13.38	18.65	33.54
San German.....	141.43	33.50	50.00	.....	.....	150.00	21.84	21.77	15.76	10.50	17.56	73.74
San Juan.....	73.54	63.28	50.71	50.00	.....	.....	27.21	24.87	6.87	61.00	20.86	45.89
San Lorenzo.....	80.73	42.03	37.96	.....	.....	127.50	23.61	24.87	22.81	.....	21.80	37.92
San Sebastian.....	62.04	62.03	.....	.....	.....	.....	23.61	16.79	5.76	.....	2.61	188.83
Santa Isabel.....	118.40	62.03	.....	.....	.....	40.00	21.17	13.88	9.35	5.00	6.08	13.27
Toa Baja.....	101.63	51.94	100.00	118.06	94.04	.....	64.30	41.17	10.00	8.00	13.11	60.90
Trujillo Alto.....	131.39	55.22	.....	104.02	63.79	94.30	25.15	23.37	10.16	10.00	44.00	28.43
Utua.....	80.05	55.22	.....	84.69	99.18	.....	61.50	61.50	20.33	19.72	27.61	73.91
Vega Alta.....	85.60	52.82	81.88	.....	.....	.....	29.95	24.75	33.38	.....	35.73	50.89
Vega Baja.....	144.83	48.75	50.00	50.00	154.57	40.00	25.06	16.12	10.13	30.00	36.67	20.76
Vieques.....	121.14	46.58	50.00	88.98	89.08	50.91	21.96	21.71	13.81	13.66	5.31	27.90
Yabucoa.....	62.32	.....	.....	.....	.....	50.00	25.93	24.79	6.25	10.03	14.80	30.21
.....	92.84	43.20	30.00	.....	.....	60.00	39.20	40.84	15.16	4.00	7.50	40.62
.....	142.67	54.85	52.46	.....	.....	50.00	32.66	22.11	4.84	13.71	18.31	31.24
General average.....	100.40	61.56	78.48	92.14	115.03	102.71	27.55	26.30	10.73	10.83	15.58	35.04

EXHIBIT No. 21.—Statement showing the amount of taxes pending June 30, 1914, for fiscal years 1901-2 to 1913-14, percentage, and reasons why they are pending.

Municipality.	1901-2	1902-3	1903-4	1904-5	1905-6	1906-7	1907-8	1908-9	1909-10	1910-11	1911-12	1912-13	Total.	1913-14	Grand total.	Per cent pending June 30, 1914, for all fiscal years.	In litigation.	Payment extended.	Probably uncollectible.	Claims.
Adjuntas.....	\$15.00	\$17.38	\$17.38	\$15.80	\$15.80	\$17.38						\$12.00	\$98.74	\$1.48	\$98.74	0.030			\$98.74	
Aguada.....												2.64	12.00	2.64	12.00	0.030			12.00	\$0.48
Aguadilla.....												2.64	2.64	2.64	2.64	0.030		\$5.28		
Agua Buenas.....												24.21	24.21	24.21	24.21	0.040		24.21		
Aibonito.....												111.24	111.24	111.24	111.24	0.030		131.64	9.00	
Añasco.....												60.00	60.00	60.00	60.00	0.030			60.00	
Arecibo.....												47.60	47.60	1,634.44	1,634.44	0.200		1,450.70	137.30	66.04
Arroyo.....												5.04	5.04	64.56	64.56	0.030			64.56	
Barceloneta.....												3.00	3.00	18.00	18.00	0.020		18.00	3.00	
Barros.....												81.98	114.02	535.80	535.80	0.010		404.82	32.08	14.52
Bayamon.....												67.56	67.56	294.00	294.00	0.007		83.16	107.94	5.40
Cabo Rojo.....												3.96	3.96	28.98	28.98	0.010		286.94	119.46	5.16
Caguas.....												3.96	3.96	493.92	493.92	0.250		334.20	135.72	
Carolina.....												29.16	29.16	469.80	469.80	0.350		24.90	8.01	
Cavey.....	3.00	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	93.38	93.38	21.00	21.00	0.030		21.00		
Ciales.....												278.16	278.16	850.88	850.88	0.970		1.02	90.48	
Cidra.....												11.28	11.28	11.28	11.28	0.020		11.28		
Coamo.....												582.72	582.72	850.88	850.88	0.970		58.46		
Comerio.....												9.00	9.00	56.46	56.46	0.010			38.88	
Corozal.....												8.76	8.76	150.12	150.12	0.040	\$120.00			
Guayama.....												63.72	51.22	925.40	925.40	5.920		925.40	42.00	
Guaynabo.....												17.82	17.82	638.04	638.04	0.300		1,156.06		
Humacao.....	39.80	39.80	43.78	43.78	43.78	47.76	47.76	47.76	47.76	47.76	47.76	63.72	51.22	88.88	104.70	0.030	80.88		23.82	
Juana Diaz.....												239.25	239.25	239.25	239.25	0.150		159.06	28.44	51.75
Juncos.....												5.40	5.40	5.40	5.40	0.003				
Lajas.....												4.20	4.20	4.20	4.20	0.002				4.20
Lares.....												107.56	174.84	342.40	342.40	0.410		703.36		
Las Marias.....												1.20	1.20	119.58	119.58	0.010		87.90	42.84	1.20
Manati.....												48.00	48.00	48.00	48.00	0.030		48.00		
Maricao.....												7.44	7.44	7.44	7.44	0.010			5.64	1.80
Maunabo.....												27.84	27.84	577.33	577.33	1.000	313.16		28.19	
Mayaguez.....												605.17	605.17	575.02	1,180.19			836.68		2.16

EXHIBIT No. 21.—Statement showing the amount of taxes pending June 30, 1914, for fiscal years 1901-2 to 1913-14, percentage, and reasons why they are pending—Continued.

Municipality.	1901-2	1902-3	1903-4	1904-5	1905-6	1906-7	1907-8	1908-9	1909-10	1910-11	1911-12	1912-13	Total.	1913-14	Grand total.	Per cent pending June 30, 1914, for all fiscal years.	In litigation.	Payment extended.	Probably uncollectible.	Claims.
Moca.												\$1.92	\$1.92	\$6.12	\$8.04	0.010		\$8.04		
Morovis.												29.52	29.52	33.84	63.36	0.030		63.36		
Nagabo.														1,988.18	1,988.18	1.030		1,945.26	\$42.92	
Pailas.														23.88	23.88	0.007		8.40		
Pedraza.														825.87	825.87	0.020		10.68	13.20	
Ponce.	\$3.00	\$3.75	\$3.45	\$3.60								1,008.60	1,002.40	1,858.97	1,858.97	1.000		1,516.60	342.37	
Rincon.												4.80	4.80	50.94	50.94	0.030		2.64	4.80	
Rio Grande.														1,148.01	1,148.01	0.300		20.82	30.12	
Rio Piedras.												1.80	1.80	1,150.71	1,150.71	0.300		1,124.49	24.42	\$1.80
Salinas.														125.88	125.88	0.063		5.88	9.90	
San German.												1.38	1.38	107.26	107.26	0.050	\$109.80	5.88	11.52	
San Juan.												2,547.91	2,547.91	8,167.28	10,715.19	0.300	9,208.96	1,498.33		
San Sebastian.												9.84	9.84	297.12	297.12	0.130		297.12		
Santa Isabel.														2.40	2.40	0.001				
Tos Alta.														35.16	35.16	0.001		35.16		
Trujillo Alto.														745.01	745.01	0.001				
Utrabo.												35.40	244.82	122.28	367.10	1.110		745.01	245.42	
Vega Alta.	72.72	56.42	42.60	30.90	3.24	\$3.54				25.32	11.40	48.12	172.40	139.52	367.10	0.060		121.68		
Vega Baja.												11.40	48.12	132.88	132.88	0.060		59.52		
Yabucoa.														18.84	18.84	0.009		114.88		
Yauco.												7.44	7.44	18.84	18.84	0.004			18.84	
Corporations.												385.04	1,236.13	32,221.42	33,457.55	1.210	6,210.59	26,253.55	983.41	
Total.	133.52	120.65	965.51	329.88	313.62	71.98	777.71	84.60	91.40	369.96	819.85	4,372.91	7,851.59	53,477.23	61,328.82	1.316	6,852.49	49,913.40	4,408.42	154.51

¹ Represents percentage of total amount of taxes levied for all years.

EXHIBIT No. 22.—Property valuation and taxes for the fiscal year 1913-14.

[On Dec. 31, 1913.]

Municipality.	Valuation—		Total.	Rate.	Of private property.	Corporation property.	Total.	Taxes—						
	Of private property.	Of corporation property.						Insular at 0.10 per cent.	Municipal at 0.90 per cent.	Schools.		Road loan at 0.10 per cent.	Municipal loan at 0.10 per cent.	
										Rate.	Amount.			
				Per ct.						Per ct.				
Adjuntas.	\$1,563,641.00	\$54,290.00	\$1,617,931.00	1.10	\$17,204.32	\$597.20	\$17,802.02	\$1,618.37	\$14,565.28		\$1,618.37		\$1,797.36	
Agüaduita.	973,038.00	824,038.00	1,797,356.00	1.20	11,676.72	9,891.60	21,568.32	1,797.36	15,176.24	0.10	\$1,797.36		1,797.36	
Agüa.	1,925,475.00	73,448.00	1,998,923.00	1.20	23,105.72	281.40	23,987.12	1,998.92	17,990.36	1.10	1,998.92		1,998.92	
Agüa Buena.	435,655.00	20,000.00	455,655.00	1.20	5,227.92	840.00	5,467.92	455.66	4,100.94	1.00	455.66		455.66	
Alto.	703,513.00	253,490.00	1,047,003.00	1.20	9,322.22	2,071.92	12,564.12	1,047.01	9,423.09	1.10	1,047.01		1,047.01	
Alto.	1,576,240.00	189,717.00	1,765,957.00	1.20	18,914.96	3,246.96	22,161.92	1,765.97	15,893.97	1.10	1,765.97		1,765.97	
Araco.	1,098,237.00	1,740,000.00	2,838,237.00	1.30	59,316.62	14,277.30	73,593.92	2,838.24	50,946.54	1.00	2,838.24		2,838.24	
Araco.	1,280,626.00	1,131,173.00	2,411,799.00	1.20	15,475.52	1,574.10	17,049.62	2,411.79	15,660.00	1.00	2,411.79		2,411.79	
Arredondo (pending).	1,093,694.00	1,146,465.00	2,240,159.00	1.20	13,123.96	13,757.62	26,881.62	2,240.13	20,261.21	1.10	2,240.13		2,240.13	
Barceloneta.	497,332.00	3,291.00	500,623.00	1.20	5,968.18	39.32	6,007.70	500.64	4,505.78	1.00	500.64		500.64	
Barraquitas.	771,764.00	3,369.00	775,133.00	1.20	9,261.22	6.12	9,267.34	775.28	6,505.50	1.00	775.28		775.28	
Barros.	2,633,620.00	858,362.00	3,491,982.00	1.20	31,847.44	10,302.90	42,150.34	3,491.98	31,812.75	1.00	3,491.98		3,491.98	
Bayamon.	2,053,039.00	74,332.00	2,127,371.00	1.20	24,660.54	894.40	25,554.94	2,127.38	19,665.20	1.00	2,127.38		2,127.38	
Caguas.	1,858,228.00	4,621,966.00	6,480,194.00	1.20	33,681.76	22,298.82	55,980.58	6,480.19	41,599.16	1.00	6,480.19		6,480.19	
Canuy.	1,307,578.00	452,006.00	1,759,584.00	1.20	15,691.12	6,504.10	22,195.22	1,759.58	16,446.42	1.00	1,759.58		1,759.58	
Carroll.	1,677,574.00	604,315.00	2,281,889.00	1.20	20,130.00	7,251.92	27,381.92	2,281.89	20,337.05	1.00	2,281.89		2,281.89	
Cayey.	1,727,964.00	837,661.00	2,565,625.00	1.20	20,735.62	10,061.96	30,797.58	2,565.64	23,090.65	1.00	2,565.64		2,565.64	
Ciales.	1,493,704.00	725.00	1,494,429.00	1.20	17,424.50	8.70	17,433.20	1,494.44	13,449.88	1.00	1,494.44		1,494.44	
Cidra.	231,262.00	1,782,466.00	1,994,268.00	1.20	6,734.82	2,773.22	9,508.04	1,782.54	7,732.42	1.00	1,782.54		1,782.54	
Coamo.	3,910.00	1,778,957.00	1,782,867.00	1.20	21,300.68	46.22	21,346.90	1,778.98	16,010.66	1.00	1,778.98		1,778.98	
Comerio.	596,446.00	823,138.00	1,419,584.00	1.20	7,137.48	9,877.70	17,055.16	1,419.60	12,776.36	1.00	1,419.60		1,419.60	
Corozal.	519,532.00	2,079.00	521,611.00	1.20	6,234.86	24.98	6,259.84	521.65	4,694.89	1.00	521.65		521.65	
Culebra.	151,010.00	151,010.00	302,020.00	1.00	1,510.10		1,510.10	151.01						
Dorado.	768,500.00	229,785.00	998,285.00	1.20	9,222.02	2,757.48	11,979.48	998.30	8,984.38	1.00	998.30		998.30	
Farfado.	2,676,597.00	2,569,996.00	5,246,593.00	1.20	32,119.32	30,839.98	62,959.30	5,246.62	47,219.43	1.00	5,246.62		5,246.62	
Guayama.	3,938,941.00	11,746.00	3,950,687.00	1.20	47,267.36	140.96	47,408.32	3,950.70	33,536.22	1.00	3,950.70		3,950.70	
Guayanilla.	1,384,524.00	42,184.00	1,426,708.00	1.20	16,615.08	506.22	17,121.30	1,426.80	12,840.90	1.00	1,426.80		1,426.80	
Guaynabo.	629,876.00	118,420.00	748,296.00	1.20	7,558.90	1,421.10	8,980.00	748.36	6,734.92	1.00	748.36		748.36	
Gurabo.	918,846.00	281,795.00	1,200,641.00	1.20	11,026.26	4,821.58	15,847.84	1,200.65	11,865.89	1.00	1,200.65		1,200.65	
Gutierrez.	1,359,502.00	20,596.00	1,380,098.00	1.20	13,914.12	343.16	14,257.28	1,380.11	10,892.95	1.00	1,380.11		1,380.11	

Salinas.....	2,441,436.00	1,102,176.00	3,543,612.00	1.20	29,297.26	13,226.12	42,523.38	3,543.61	31,892.54	10	3,543.62	3,543.61
San German.....	2,361,513.00	73,891.00	2,435,404.00	1.20	28,338.18	886.72	29,224.90	2,435.41	21,918.67	10	2,435.41	2,435.41
San Juan.....	20,096,523.00	7,810,212.00	27,906,735.00	1.30	261,273.04	101,533.16	362,811.20	27,908.55	251,177.00	10	27,908.55	27,908.54
San Lorenzo.....	798,490.00	118,370.00	916,860.00	1.30	9,582.42	1,420.48	10,999.90	916.91	19,327.02	10	2,147.45	2,147.44
San Sebastian.....	1,432,710.00	211,634.00	1,644,344.00	1.20	17,192.32	2,539.62	19,732.14	1,644.34	14,799.12	10	1,644.34	1,644.34
Sancti Spiritus.....	536,136.00	443,257.00	2,240,201.00	1.20	21,563.06	5,319.46	26,882.52	2,240.21	20,161.89	10	2,240.21	2,240.21
Santa Isabel.....	1,094,820.00	716,583.00	1,811,503.00	1.20	6,433.66	1,661.80	8,095.46	674.63	6,071.57	10	674.63	674.63
Trinidad.....	2,462,397.00	450,085.00	2,912,482.00	1.20	13,138.08	8,599.10	21,738.18	1,811.51	16,303.65	10	1,811.51	1,811.51
Trujillo Alto.....	2,462,397.00	450,085.00	2,912,482.00	1.20	13,138.08	8,599.10	21,738.18	1,811.51	16,303.65	10	1,811.51	1,811.51
Utuado.....	2,462,397.00	450,085.00	2,912,482.00	1.20	13,138.08	8,599.10	21,738.18	1,811.51	16,303.65	10	1,811.51	1,811.51
Vega Alta.....	1,700,826.00	310,371.00	2,011,197.00	1.20	25,946.36	3,724.46	29,670.82	2,011.25	17,601.25	10	2,011.25	2,011.25
Vega Baja.....	1,700,826.00	310,371.00	2,011,197.00	1.20	25,946.36	3,724.46	29,670.82	2,011.25	17,601.25	10	2,011.25	2,011.25
Vieques.....	2,184,668.00	580,632.00	2,765,300.00	1.20	21,483.96	1,984.36	23,468.32	1,955.69	17,601.25	10	1,955.69	1,955.69
Yabucoa.....	1,083,920.00	1,083,920.00	2,167,840.00	1.20	26,216.24	7,087.92	33,304.16	2,167.84	19,067.89	10	2,167.84	2,167.84
Yauco.....	3,100,138.00	927,413.00	4,027,551.00	1.20	12,698.80	12,725.04	25,423.84	2,118.65	19,067.89	10	2,118.65	2,118.65
Yauco (pending).....	3,100,138.00	927,413.00	4,027,551.00	1.20	37,201.68	328.96	37,530.64	3,127.55	28,147.98	10	3,127.55	3,127.55
Fixed assessments.....	137,131,533.00	37,076,729.00	174,208,262.00	.....	1,680,706.38	454,656.72	2,135,363.10	175,575.06	1,566,584.64	.....	171,182.48	174,064.96
Pending action of board of review and equalization.....	328,840.00	8,125,483.00	8,454,323.00	.....	3,946.08	102,180.16	106,126.24	8,454.32	76,088.92	.....	8,454.32	8,454.33
Aggregate.....	137,460,373.00	45,202,212.00	182,662,585.00	.....	1,684,652.46	556,836.88	2,241,489.34	184,029.38	1,642,673.56	.....	179,636.80	182,519.29
												52,630.31

NOTE.—The figures in lines designated (pending) represent valuations awaiting action of board of review and equalization on appeal by taxpayers.

EXHIBIT No. 23.—Average value per unit of personal property for the fiscal year 1913-14.

[Corrected to Dec. 31, 1913.]

Municipality.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Auto-mobiles.	Coaches.	Other vehicles.
Adjuntas.....	\$26.88	\$40.96	\$59.86				\$74.12	\$39.55
Aguada.....	27.88	25.02					74.44	48.45
Aguadilla.....	26.43	37.03	46.00			\$1,106.97	77.35	21.54
Aguas Buenas.....	22.33	22.57	51.00				41.67	50.00
Albionito.....	24.31	36.58	114.70			595.00	88.33	97.39
Añasco.....	30.33	39.98	86.18			540.00	92.00	49.93
Areibo.....	28.74	32.95	54.35	\$3.50	\$1.50	550.00	84.80	44.32
Arroyo.....	41.19	41.38	99.38			1,516.07	106.81	57.47
Barceloneta.....	38.49	38.44	35.00			850.00	100.00	39.76
Barranquitas.....	24.17	35.58				800.00	65.71	42.50
Barros.....	27.20	33.93	72.63			1,000.00	50.00	
Bayamon.....	28.89	34.04	103.89	3.33		751.67	75.11	53.10
Cabo-Rojo.....	29.03	28.90				500.00	72.50	35.91
Caguas.....	32.84	71.08	102.95			1,023.12	76.58	45.79
Camuy.....	33.03	34.57	68.41			700.00	71.42	48.77
Carolina.....	30.46	31.05	103.62			779.17	51.80	35.56
Cayey.....	28.37	36.65	130.86			541.67	62.80	53.13
Ciales.....	25.62	35.46	76.92			1,440.00	89.00	40.80
Cidra.....	25.76	27.40	50.00				63.33	42.67
Coamo.....	26.67	37.66	61.61			531.25	86.07	30.64
Comerio.....	19.95	48.82	65.22			1,601.88	65.00	45.83
Corozal.....	22.73	31.62	41.11				96.00	39.61
Culebra.....	25.51	28.58	50.00		4.00			
Dorado.....	39.75	37.78	105.71			637.50	73.93	36.70
Fajardo.....	32.77	42.00	139.15			611.67	135.00	36.89
Guayama.....	31.87	34.12	62.41			917.65	93.80	50.93
Guayanilla.....	32.88	38.51	87.50			1,500.00	92.27	43.09
Guaynabo.....	27.73	27.18	103.00			500.00	62.22	36.36
Gurabo.....	30.03	28.17	53.33			608.33	80.00	44.57
Hatillo.....	28.62	32.78	30.00				50.00	45.69
Hormigueros.....	30.38	36.70	30.00				76.67	33.58
Humacao.....	30.84	28.88	100.00			742.86	100.90	37.53
Isabela.....	27.75	35.93				733.33	91.09	33.62
Jayuya.....	20.70	28.95	51.01				65.71	43.18
Juana Diaz.....	27.67	33.32	60.85			950.00	75.56	25.78
Juncos.....	36.16	54.18	94.81			693.75	97.50	244.79
Lajas.....	28.95	32.25	75.00				52.30	47.13
Lares.....	23.83	44.89	65.12			375.00	100.00	45.56
Las Marias.....	26.60	38.80	59.46				51.43	46.67
Loiza.....	26.63	29.98	65.00			540.00	59.67	32.45
Manati.....	29.42	37.36	71.74			757.50	63.75	41.60
Maricao.....	23.29	56.14	68.32			4,000.00		37.50
Maunabo.....	33.19	32.22	60.00			525.00	68.57	52.50
Mayaguez.....	29.06	39.65	37.13	10.00		779.74	91.25	38.84
Moca.....	29.39	35.08	50.00				70.91	37.35
Morovis.....	22.69	31.05	74.74				82.50	44.76
Naguabo.....	32.10	38.23	200.00			1,030.00	62.40	38.83
Naranjito.....	21.50	28.55	51.25				50.00	35.00
Patillas.....	31.16	24.24	66.19			550.00	108.75	47.36
Peñuelas.....	31.63	28.88	54.18				53.55	40.13
Ponce.....	36.82	41.89	75.39			818.10	94.72	36.54
Quebradillas.....	32.89	34.75	70.00				69.29	49.55
Rincon.....	28.19	28.32						53.82
Rio Grande.....	28.85	27.73	75.00			246.00	66.60	36.80
Rio Piedras.....	24.38	34.10	123.96			967.55	63.29	40.38
Sabana Grande.....	21.20	30.37	43.48			200.00	65.63	44.80
Salinas.....	26.62	33.16	52.29		1.00	603.75	81.25	44.51
San German.....	27.09	32.34	47.59			643.64	64.11	40.52
San Juan.....	31.42	69.21	136.16			929.86	85.65	65.63
San Lorenzo.....	26.17	25.36				800.00	90.00	63.33
San Sebastian.....	23.94	39.37	76.72			350.00	106.67	49.02
Santa Isabel.....	37.17	46.09	62.00				66.88	38.73
Toa-Alta.....	22.72	26.12	86.66			1,050.00	63.07	107.59
Toa-Baja.....	32.97	38.61	114.73			525.00	66.32	39.33
Trujillo Alto.....	32.60	25.97	108.33			300.00	48.33	43.89
Utua.....	25.32	30.39	46.25			1,422.22	142.31	41.27
Vega-Alta.....	37.38	34.78	50.00			616.66	100.00	48.06
Vega-Baja.....	30.37	32.00	88.26			545.45	49.91	43.27
Vieques.....	38.02	28.88	70.00			1,666.67	84.21	40.40
Yabucoa.....	30.17	29.35	30.00			840.00	73.82	32.56
Yauco.....	31.67	33.92	77.61		1.60	1,255.88	88.84	32.66
General average....	29.96	31.66	70.93	5.20	2.15	895.21	81.86	42.72

EXHIBIT No. 24.—*Number of heads of live stock and vehicles for fiscal year 1913-14.*

[Corrected to Dec. 31, 1913.]

Municipality.	Cattle.	Horses.	Mules.	Pigs.	Sheep.	Auto- mobiles.	Coaches.	Other vehicles.
Adjuntas.....	920	487	212	.....	.....	.....	17	55
Aguada.....	1,271	319	.....	.....	.....	.....	9	100
Aguadilla.....	2,359	433	10	.....	.....	33	17	311
Aguas Buenas.....	1,618	207	5	.....	.....	.....	3	2
Aibonito.....	1,624	294	92	.....	.....	10	18	33
Añasco.....	805	225	17	.....	.....	5	5	70
Arecibo.....	5,755	1,009	77	8	24	28	49	406
Arroyo.....	1,289	252	32	.....	.....	28	47	130
Barceloneta.....	1,338	257	6	.....	.....	2	1	143
Barranquitas.....	1,556	233	.....	.....	.....	2	7	4
Barros.....	1,400	318	76	.....	.....	2	1	.....
Bayamon.....	5,388	631	19	3	.....	15	56	201
Cabo-Rojó.....	4,601	521	.....	.....	.....	2	22	337
Caguas.....	5,148	638	61	.....	.....	50	57	245
Camuy.....	2,083	530	82	.....	.....	3	12	150
Carolina.....	6,467	701	29	.....	.....	12	25	143
Cayey.....	2,211	496	178	.....	.....	12	25	70
Ciales.....	1,805	572	130	.....	.....	5	10	25
Cidra.....	1,762	378	6	.....	.....	.....	3	15
Coamo.....	5,489	928	246	.....	.....	8	28	78
Comerio.....	1,112	253	45	.....	.....	8	11	12
Corozal.....	2,694	307	18	.....	.....	.....	5	18
Culebra.....	1,538	148	6	.....	50	.....	.....	.....
Dorado.....	1,550	167	14	.....	.....	4	14	56
Fajardo.....	6,948	570	71	.....	.....	18	13	599
Guayama.....	4,745	863	85	.....	.....	17	75	343
Guayanilla.....	1,988	393	40	.....	.....	1	11	94
Guaynabo.....	1,784	317	20	.....	.....	1	9	86
Gurabo.....	1,528	167	3	.....	.....	6	5	35
Hatillo.....	2,638	462	2	.....	.....	.....	3	58
Hormigueros.....	832	122	1	.....	.....	.....	9	165
Humacao.....	5,462	887	13	.....	.....	21	11	254
Isabela.....	3,011	574	.....	.....	.....	3	23	217
Jayuya.....	1,171	287	79	.....	.....	.....	7	22
Juana Díaz.....	5,298	951	194	.....	.....	2	36	277
Juncos.....	1,454	104	27	.....	.....	16	4	71
Lajas.....	5,527	423	2	.....	.....	.....	13	258
Lares.....	1,188	442	336	.....	.....	6	1	27
Las Marias.....	237	209	112	.....	.....	.....	7	18
Loíza.....	4,382	462	29	.....	.....	2	15	98
Manatí.....	2,835	467	66	.....	.....	20	16	146
Maricao.....	231	127	131	.....	.....	2	.....	4
Maunabo.....	1,558	161	2	.....	.....	.....	14	128
Mayaguez.....	2,084	768	118	4	.....	39	110	278
Moca.....	1,121	251	7	.....	.....	.....	11	85
Morovis.....	2,141	386	38	.....	.....	.....	4	21
Naguabo.....	3,817	368	30	.....	.....	10	25	111
Naranjito.....	1,476	254	4	.....	.....	.....	1	2
Patillas.....	3,137	656	21	.....	.....	9	8	125
Penuelas.....	1,780	409	73	.....	.....	.....	11	80
Ponce.....	8,217	1,379	399	.....	.....	63	233	822
Quebradillas.....	1,204	278	8	.....	.....	.....	14	89
Rincon.....	1,073	179	.....	.....	.....	.....	.....	72
Rio Grande.....	4,044	477	19	.....	.....	5	20	136
Rio Piedras.....	3,188	485	24	.....	.....	33	35	199
Sabana Grande.....	2,087	298	23	.....	.....	1	16	98
Salinas.....	7,486	917	107	.....	55	20	32	256
San German.....	3,832	702	27	.....	.....	11	45	329
San Juan.....	172	416	45	.....	.....	287	69	190
San Lorenzo.....	3,515	397	.....	.....	.....	2	7	12
San Sebastian.....	2,576	505	64	.....	.....	8	6	61
Santa Isabel.....	2,669	568	5	.....	.....	.....	16	188
Toa Alta.....	2,248	226	9	.....	.....	2	13	54
Toa Baja.....	1,560	155	18	.....	.....	4	19	67
Trujillo Alto.....	1,579	383	6	.....	.....	2	6	27
Utua.....	2,391	948	96	.....	.....	9	13	52
Vega Alta.....	1,468	186	4	.....	.....	3	1	48
Vega Baja.....	1,915	278	23	.....	.....	11	11	66
Vieques.....	4,645	533	2	.....	.....	3	19	300
Yabucoa.....	2,385	411	6	.....	.....	8	17	39
Yauco.....	5,537	891	223	.....	25	17	43	342
Total.....	192,043	35,726	4,171	15	154	883	1,519	9,653

EXHIBIT No. 25.—*Comparative statement of receipts of all municipalities in 1912-13 and 1913-14.*

Items.	1912-13		1913-14	
	Total.	Ordinary funds.	Total.	Ordinary funds.
General revenues:				
Taxes.....	\$1,391,771.53		\$1,449,661.27	
Property taxes, general funds.....		\$1,057,838.62		\$1,094,678.30
Tax on sale and slaughter of meat.....		121,489.12		132,661.07
Business licenses.....		212,305.96		214,597.90
Dog and other licenses.....		137.83		7,724.00
Public-service enterprises.....	142,897.32		166,786.29	
Water-supply systems.....		133,661.30		144,258.10
Electric-light plants.....		9,236.02		9,901.21
Piers and docks.....				12,626.98
Use of municipal property.....	54,949.17		92,798.38	
Sewers.....				2,475.33
Markets.....		21,608.12		33,537.28
Meat shops.....		7,273.58		7,378.24
Slaughterhouses.....		4,129.90		11,593.57
Animal pounds.....		7,864.79		5,869.63
Cemeteries.....		8,493.99		6,693.15
Municipal lots.....				1,746.71
Theaters.....		4,818.36		5,095.28
Hospitals (pay patients).....				10,581.79
Other property.....		760.43		7,827.40
Miscellaneous.....	80,575.99		29,818.39	
Privileges.....		1,670.98		1,775.76
Permits.....		16,977.21		2,975.78
Fees.....		12,279.44		4,763.29
Fines.....		16,589.36		13,284.61
Interest.....		7,689.04		6,862.35
Other current receipts.....		25,369.96		156.60
Total general revenues.....	1,670,194.01		1,739,064.33	
Repayments.....	13,344.41		16,558.42	
Maintenance of insular prisoners.....		13,259.15		11,874.43
Transportation of patients to asylums.....		85.31		228.06
Other repayments.....				4,455.93
Receipts not current.....	17,901.10		9,729.41	
Sales.....		9,222.54		1,640.01
Grants, donations, etc.....		8,678.56		4,142.58
Miscellaneous.....				3,946.82
Special funds:				
Road funds.....	118,436.91		122,087.69	
Loan redemption funds.....	65,348.37		51,363.93	
Loans.....	456,259.25		425,125.45	
Total special funds.....	640,044.53		598,577.07	
Total receipts, all sources.....	2,341,484.10	1,701,439.57	2,363,929.23	1,765,352.16

EXHIBIT No. 26.—*Gross receipts of municipalities, detailed by sources and destination, fiscal year 1913-14.*

Items.		Total.	Ordinary funds (A).	Road funds (B).	Loan redemption funds (C).	Proceeds of loans (D).
General revenues (\$1,739,064.33):						
Taxes.....		\$1,449,661.27				
Property taxes, general funds.....	1		\$1,094,678.30			
Tax on sale and slaughter of meat.....	2		132,661.07			
Business licenses.....	3		214,597.90			
Dog and other licenses.....	4		7,724.00			
Public service enterprises.....		166,786.29				
Water-supply systems.....	5		144,258.10			
Electric-light plants.....	6		9,901.21			
Piers and docks.....	7		12,626.98			
Use of municipal property.....		92,798.38				
Sewers.....	8		2,475.33			
Markets.....	9		33,537.28			
Meat shops.....	10		7,378.24			
Slaughterhouses.....	11		11,593.57			
Animal pounds.....	12		5,869.63			
Cemeteries.....	13		6,693.15			
Municipal lots.....	14		1,746.71			
Theaters.....	15		5,095.28			
Hospitals (pay patients).....	16		10,581.79			
Other property.....	17		7,827.40			
Miscellaneous.....		29,818.39				
Privileges.....	18		1,775.76			
Permits.....	19		2,975.78			
Fees.....	20		4,763.29			
Fines.....	21		13,284.61			
Interest.....	22		6,862.35			
Other current receipts.....	23		156.60			
Repayments.....		16,558.42				
Maintenance of insular prisoners.....	24		11,874.43			
Transportation of patients to asylums.....	25		228.06			
Other repayments.....	26		4,455.93			
Receipts not current.....		9,758.91				
Sales.....	27		1,640.01			
Grants, donations, etc.....	28		4,142.58	29.50		
Miscellaneous.....	29		3,946.82			
Special funds (\$598,547.57):						
Road funds.....		122,058.19				
Property tax.....	30			122,058.19		
Loan redemption funds.....		51,363.93				
Property tax.....	31				50,624.82	
Interest on redemption funds.....	32				739.11	
Loans.....		425,125.45				
Proceeds of loans.....	33					425,125.45
Interest on loan funds.....	34					2,085.86
Total receipts, all sources.....		2,363,929.23	1,765,352.16	122,087.69	51,363.93	425,125.45
Cash balance beginning of year.....		432,553.51	270,622.91	58,027.49	23,056.64	80,846.47
Total available for expenditure.....		2,796,482.74	2,035,975.07	180,115.18	74,420.57	505,971.92
Total expenditures during the year.....		2,459,712.89	1,840,151.00	136,891.33	30,782.81	451,887.75
Cash on hand at end of year.....		336,769.85	195,824.07	43,223.85	43,637.76	54,084.17

EXHIBIT No. 27.—Detailed expenditures of municipalities, fiscal year 1913-14.

Purpose.	Current expenses.				Outlays.	
	Total.	Salaries, supervision (A).	Repairs and maintenance (B).	Supplies, materials, incidentals (C).	Construction and improvements (D).	Property and equipment (E).
General government.....	\$384,089.75	\$313,594.66	\$16,493.39	\$54,001.70	\$16,017.81	\$5,844.32
Executive and finance offices.....	267,528.19	233,014.41	.....	34,513.78	.....	5,362.82
Legal services and costs.....	5,518.72	3,499.92	.....	2,018.80	.....	.....
Courts.....	48,550.66	47,906.47	.....	644.19	.....	136.50
Civil register.....	23,279.18	22,877.20	.....	401.98	.....	.....
Municipal buildings.....	23,307.92	3,725.00	16,493.39	3,089.53	16,017.81	.....
Traveling expenses.....	15,905.08	2,571.66	.....	13,333.42	.....	345.00
Fire departments.....	20,415.28	7,792.25	115.58	12,507.45	.....	3,907.96
Health conservation and sanitation.....	281,800.40	275,018.89	136.41	6,705.10	4,338.93	124.58
Insular supervision.....	274,218.89	274,218.89	.....	.....	.....	.....
Sewage systems.....	.....	.....	.....	.....	4,042.03	.....
Miscellaneous.....	7,641.51	800.00	136.41	6,705.10	296.90	124.58
Highways.....	327,416.54	35,255.33	136,593.09	155,568.12	73,153.72	7,009.71
Streets, sidewalks, and plazas.....	81,844.05	25,407.21	47,933.74	8,503.10	41,332.29	1,807.39
Street lighting.....	150,691.53	3,185.65	612.91	146,892.97	.....	2,460.09
Rural roads.....	94,880.96	6,662.47	88,046.44	172.05	31,821.43	2,742.23
Charities.....	382,747.60	201,182.16	2,023.36	179,542.08	13,669.99	4,539.02
Outdoor poor relief.....	101,959.96	89,901.79	.....	12,058.17	.....	.....
Relief stations and hospitals.....	181,348.84	94,303.17	1,974.12	85,071.55	13,669.99	4,464.02
Dispensaries.....	38,451.08	13,547.49	.....	24,904.19	.....	75.00
Medicines.....	40,745.95	.....	.....	40,745.95	.....	.....
Poor in institutions.....	16,062.56	3,429.71	49.24	12,583.61	.....	.....
Miscellaneous charities.....	4,178.61	.....	.....	4,178.61	.....	.....
Corrections, jails.....	42,650.90	22,776.02	31.50	19,843.38	461.22	17.57
Education.....	9,315.41	3,584.83	.....	5,730.58	.....	366.00
Scholarships.....	2,880.00	.....	.....	2,880.00	.....	.....
Libraries.....	5,883.41	3,584.83	.....	2,298.58	.....	366.00
Miscellaneous, not obligatory.....	552.00	.....	.....	552.00	.....	.....
Recreation.....	24,251.91	17,714.91	.....	6,537.00	.....	2,472.14
Bands and concerts.....	22,338.00	16,858.91	.....	5,479.09	.....	2,472.14
Celebrations and entertainments.....	1,039.86	.....	.....	1,039.86	.....	.....
Miscellaneous.....	874.05	856.00	.....	18.05	.....	.....
Municipal property.....	105,320.42	72,387.79	23,080.10	9,852.53	34,881.12	13,530.96
Water-supply systems.....	45,698.88	28,932.65	15,157.42	1,608.81	20,072.55	656.49
Electric-light plants.....	5,962.25	3,480.00	2,482.25	.....	672.68	.....
Piers and docks.....	7,117.11	2,828.81	.....	4,288.30	3.81	8,464.21
Markets.....	9,451.15	6,909.74	2,295.13	246.28	619.64	1,386.00
Meat shops.....	6,016.73	5,070.92	512.66	433.15	1,866.85	496.52
Slaughterhouses.....	8,637.26	6,122.19	1,209.55	1,305.52	6,018.65	167.74
Cemeteries.....	20,785.23	17,608.48	1,367.90	1,808.85	5,606.94	34.75
Animal pounds.....	591.34	528.00	55.19	8.15	.....	.....
Theaters.....	1,060.47	907.00	.....	153.47	20.00	2,325.25
Miscellaneous.....	12,086.32	102.00	446.29	11,538.03	.....	21.40
Total.....	1,590,154.53	949,408.84	178,919.72	461,825.97	142,522.79	37,833.66
Indebtedness:	.....	.....	.....	.....	.....	.....
Floating.....	.....	8,806.57	5,067.36	19,954.14	53,238.26	5,616.77

EXHIBIT No. 27.—Detailed expenditures of municipalities, fiscal year 1913-14—Contd.

Purpose.	Indebtedness.		Total from current income.	Additional from special tax (I).	Additional from loans (J).	Grand total.	
	Float- ing (F).	Funded.					
		Inter- est (G).					Princi- pal (H).
General government.....	\$7,416.63		\$413,368.51		\$9,171.44	\$422,539.95	
Executive and finance of- fices.....	3,114.53		276,005.54		945.63	276,951.11	
Legal services and costs.....	2,797.50		8,316.22			8,316.22	
Courts.....	312.00		48,999.16		325.00	49,324.16	
Civil register.....	195.00		23,474.18		150.00	23,624.18	
Municipal buildings.....	791.03		40,116.76		7,750.81	47,867.57	
Traveling expenses.....	206.57		16,456.65			16,456.65	
Fire departments.....	1,719.22		26,042.46			26,042.46	
Health conservation and sani- tation.....	1,233.78		287,557.69		35,268.67	322,826.36	
Insular supervision.....	996.09		275,214.98			275,214.98	
Sewage systems.....			4,042.03		35,268.67	39,310.70	
Miscellaneous.....	237.69		8,300.68			8,300.68	
Highways.....	43,450.90	\$272.74	\$4,056.70	455,360.31	32,732.02	488,092.33	
Streets, sidewalks, and plazas.....	38,295.01		163,278.74		12,876.54	176,155.28	
Street lighting.....	4,093.62		157,245.24		753.23	157,998.47	
Rural roads.....	1,062.27	272.74	4,056.70	134,836.33	19,102.25	153,938.58	
Charities.....	9,903.42		410,860.03		11,278.25	422,138.28	
Outdoor poor relief.....	522.37		102,482.33		438.50	102,920.83	
Relief stations and hospitals.....	6,095.72		206,178.57		10,653.87	216,832.44	
Dispensaries.....	856.50		39,383.18		33.34	39,416.52	
Medicines.....	1,738.83		42,484.78		75.00	42,559.78	
Poor in institutions.....	90.00		16,152.56		59.60	16,212.16	
Miscellaneous charities.....			4,178.61		17.94	4,196.55	
Corrections, jails.....	1,458.92		44,588.61		87.50	44,676.11	
Education.....	121.30		9,802.71			9,802.71	
Scholarships.....			2,880.00			2,880.00	
Libraries.....	71.30		6,320.71			6,320.71	
Miscellaneous, not obliga- tory.....	50.00		602.00			602.00	
Recreation.....	116.69		26,840.74		75.00	26,915.74	
Bands and concerts.....	116.69		24,926.83		75.00	25,001.83	
Celebrations and entertain- ments.....			1,039.86			1,039.86	
Miscellaneous.....			874.05			874.05	
Municipal property.....	22,901.14		176,633.64		360,432.06	537,065.70	
Water-supply system.....	8,057.54		74,485.46		133,946.29	208,431.75	
Electric-light plants.....			6,634.93			6,634.93	
Piers and docks.....			15,585.13		221,343.70	236,928.83	
Markets.....	9,476.90		20,933.69			20,933.69	
Meat shops.....	924.85		9,304.95		237.60	9,542.55	
Slaughterhouses.....	1,577.98		16,401.63		4,846.99	21,248.62	
Cemeteries.....	219.00		26,645.92		28.65	26,674.57	
Animal pounds.....			591.34			591.34	
Theaters.....	2,111.10		5,516.82		28.83	5,545.65	
Others.....	533.77		533.77			533.77	
Miscellaneous.....	1,978.22	35,226.84	76,674.85	125,987.63	\$30,782.81	2,842.81	159,613.25
Total.....	90,300.22	35,499.58	80,731.55	1,977,042.33	30,782.81	451,887.75	2,459,712.89
Indebtedness:							
Floating.....		1,637.50					
Funded, interest.....		35,499.58			11,910.00		
Funded, principal.....			80,731.55		17,000.00	1,000.00	
Outlays:							
Construction and improve- ments.....					445,023.28		

EXHIBIT No. 28.—Receipts and expenditures, fiscal year ending June 30, 1914, cash on hand at beginning and end of year, and outstanding indebtedness, by municipalities.

	Gross receipts.	Cash on hand at beginning of year.	Total available for expenditures.	Gross expenditures.	Cash on hand at end of year.	Total indebtedness.
Adjuntas.....	\$13,905.14	\$1,464.25	\$15,369.39	\$12,244.23	\$3,125.16	\$2,789.07
Aguada.....	13,911.01	7,437.49	21,348.50	13,757.18	7,591.32	176.44
Aguadilla.....	22,172.06	2,243.29	24,415.35	21,646.29	2,769.06	2,519.21
Aguas Buenas.....	4,830.77	386.52	5,217.29	5,032.10	185.19	1,539.04
Aibonito.....	12,179.32	2,216.73	14,396.05	13,107.34	1,288.71	3,530.00
Añasco.....	19,278.22	1,907.41	21,135.63	19,043.70	2,091.93	5,023.79
Arecibo.....	85,500.04	10,712.20	96,212.24	85,272.50	10,939.74	25,090.92
Arroyo.....	37,921.15	915.48	38,836.63	35,483.32	3,353.31	24,317.62
Barceloneta.....	27,058.34	5,396.31	32,374.65	22,760.18	9,594.47	5,481.43
Barranquitas.....	8,537.15	1,253.03	9,790.18	7,996.85	1,793.33	3,157.93
Barros.....	6,667.83	2,109.51	8,777.34	6,949.61	1,827.73	589.52
Bayamon.....	38,432.77	4,847.17	43,279.94	42,329.68	950.26	8,930.18
Cabo Rojo.....	18,108.10	6,198.92	24,307.02	16,263.14	8,043.88	4,207.33
Caguas.....	48,535.98	2,936.05	51,592.03	49,449.84	2,142.19	24,076.36
Camuy.....	15,847.32	7,138.49	23,035.81	12,741.62	10,294.19	170.66
Carolina.....	19,713.46	8,785.00	28,498.46	23,264.18	5,229.28	.....
Cavey.....	49.3 0.56	12,630.52	59,021.08	49,608.73	9,412.35	46,007.55
Ciales.....	17,907.71	5,401.32	23,394.03	20,861.55	2,442.48	19,045.36
Cidra.....	7,333.54	1,967.06	9,330.60	8,360.88	983.62	.....
Coamo.....	28,775.96	4,779.05	33,555.01	30,505.09	3,049.92	20,350.00
Comerio.....	13,653.15	2,942.76	16,601.41	13,431.80	3,169.52	212.49
Corozal.....	5,577.59	1,588.49	7,116.05	5,681.61	1,436.44	437.49
Dorado.....	13,534.83	1,352.09	14,906.89	12,073.14	2,813.75	7,500.00
Fajardo.....	79,415.88	14,352.81	93,748.69	88,978.74	4,769.95	99,887.13
Guayama.....	43,642.22	4,872.33	48,566.55	42,712.07	5,854.48	6,785.00
Guayanilla.....	23,261.46	4,418.98	27,680.44	21,357.76	6,322.68	12,664.30
Guaynabo.....	5,681.54	1,844.13	7,525.67	5,727.64	1,848.03	.....
Gurabo.....	11,430.25	3,711.62	15,222.57	11,555.88	3,666.59	6.80
Haillo.....	9,321.20	1,443.50	10,764.70	9,402.35	1,362.35	76.29
Hormigueros.....	6,811.31	302.15	7,063.46	6,552.40	511.06	300.00
Humacao.....	62,250.57	19,276.68	81,527.25	73,613.70	7,913.55	64,642.76
Isabela.....	10,556.91	1,377.49	11,934.40	10,137.12	1,797.28	.....
Jayuya.....	7,445.23	1,932.04	9,377.27	7,459.95	1,917.32	4,500.00
Juana Díaz.....	29,954.63	3,781.46	33,736.09	30,748.62	2,987.47	4,608.57
Juncos.....	51,935.34	977.47	52,912.81	52,570.86	341.95	40,012.93
Lajas.....	13,887.74	3,456.77	17,374.01	15,196.03	2,177.98	304.20
Lares.....	19,944.81	5,697.09	25,641.90	22,152.91	3,488.99	272.75
Las Marías.....	10,777.71	1,321.84	12,099.55	11,153.26	946.29	1,691.45
Loíza.....	20,449.77	3,293.58	23,743.35	18,937.61	4,805.74	6,400.00
Manatí.....	24,733.50	6,276.62	30,970.12	26,843.74	4,126.38	932.11
Maricao.....	16,921.47	2,572.64	19,494.11	12,312.69	7,181.42	7,601.35
Mayaguez.....	7,054.78	1,477.21	8,531.99	7,064.46	1,467.53	340.13
Mayaguez.....	105,122.43	54,142.20	159,264.63	108,882.12	50,382.51	1,513.87
Moca.....	6,931.62	628.04	7,559.66	6,994.57	565.09	.....
Morovis.....	6,311.17	1,003.65	7,314.82	7,011.43	123.39	919.15
Naguabo.....	17,571.49	1,753.68	19,325.17	17,894.69	1,430.48	2,763.20
Naranjito.....	3,563.85	1,023.99	4,587.84	4,206.16	381.68	1,733.50
Patillas.....	13,267.28	1,983.52	15,250.80	13,748.46	1,502.34	542.15
Peñuelas.....	9,470.27	2,454.08	11,925.05	11,365.13	559.92	13,500.00
Ponce.....	405,443.90	79,464.68	484,908.58	437,044.45	47,864.13	441,760.98
Quebradillas.....	8,088.50	3,131.66	11,220.16	10,318.08	902.08	1,530.00
Rincon.....	7,877.04	696.50	8,573.54	6,182.08	2,391.46	.....
Rio Grande.....	15,175.80	2,217.72	17,393.52	16,295.17	1,098.35	.....
Rio Piedras.....	42,964.40	13,421.88	55,686.28	49,305.46	6,380.82	2,073.45
Sabana Grande.....	6,554.02	768.71	7,322.73	6,856.17	466.56	556.38
Salinas.....	29,213.74	6,721.81	35,935.55	28,730.24	7,205.31	358.55
San German.....	25,591.39	1,320.98	26,842.37	25,800.29	1,033.08	4,379.02
San Juan.....	424,365.50	32,107.97	456,473.56	430,479.47	25,994.09	227,865.35
San Lorenzo.....	12,476.86	1,022.29	13,499.15	12,453.52	1,045.63	4,494.14
San Sebastian.....	14,164.42	2,453.77	16,618.19	15,320.61	1,297.58	1,487.10
Santa Isabel.....	17,373.16	1,707.40	19,080.56	17,525.59	1,554.97	2,841.70
Toa Alta.....	6,886.13	739.08	7,625.21	6,746.52	878.69	400.00
Toa Baja.....	24,998.78	5,539.45	30,538.23	26,441.60	4,096.63	13,074.47
Trujillo Alto.....	7,437.19	4,003.50	11,440.69	7,677.51	3,763.18	.....
Utua.....	23,672.62	7,352.70	31,025.32	28,307.34	2,717.98	14,494.60
Vega Alta.....	29,686.13	154.76	29,840.89	27,235.06	2,605.83	10,314.09
Vega Baja.....	18,918.27	5,218.21	23,436.48	18,073.34	5,363.14	135.23
Vieques.....	33,105.14	2,986.99	36,092.13	34,011.65	2,080.48	29,493.17
Yabucoa.....	22,742.01	6,567.37	29,309.38	25,982.37	3,327.01	4,672.77
Yauco.....	45,203.84	12,981.90	58,185.74	55,819.17	2,366.57	94,907.90
Grand total.....	2,363,929.23	432,553.51	2,796,482.74	2,459,712.89	336,769.85	1,331,898.93

EXHIBIT No. 29.—*Outstanding indebtedness, detailed by municipalities, June 30, 1914.*

	Indebtedness, fixed.				
	Total.	Floating.	Current.	To insular government and trust funds.	Bonded indebtedness.
Adjuntas.....	\$2,789.07		\$122.40		\$2,666.67
Aguada.....	176.44		176.44		
Aguadilla.....	2,519.21	\$1,871.81	647.40		
Aguas Buenas.....	1,539.04	289.04		\$1,250.00	
Aibonito.....	3,530.00		330.00	3,200.00	
Añasco.....	5,023.79		1,023.79		4,000.00
Arecibo.....	25,000.92		17.00	2,983.92	22,000.00
Arroyo.....	24,317.62		317.62		24,000.00
Barceloneta.....	5,481.43	70.95	410.48		5,000.00
Barranquitas.....	3,157.93		7.93	3,150.00	
Barros.....	589.52		589.52		
Bayamon.....	8,930.18		1,930.18	7,000.00	
Cabo Rojo.....	4,207.33		98.20	4,109.13	
Caguas.....	24,076.36		76.36		24,000.00
Camuy.....	170.66		170.66		
Cayey.....	46,007.55		7.55		46,000.00
Ciales.....	19,045.36		1,045.36		18,000.00
Coamo.....	20,350.00	350.00			20,000.00
Comerio.....	212.49		212.49		
Corozal.....	437.49		437.49		
Dorado.....	7,500.00				7,500.00
Fajardo.....	99,887.13		174.01		99,713.12
Guayama.....	6,785.00		785.00		6,000.00
Guayanilla.....	12,664.30		664.30		12,000.00
Gurabo.....	6.80		6.80		
Hatillo.....	76.29		76.29		
Hormigueros.....	300.00			300.00	
Humacao.....	64,642.76		4,642.76		60,000.00
Jayuya.....	4,500.00				4,500.00
Juana Díaz.....	4,608.57		1,007.71	3,600.86	
Juncos.....	40,012.93	1,719.48	293.45		38,000.00
Lajas.....	304.20		304.20		
Lares.....	272.75		272.75		
Las Marias.....	1,691.45			1,691.45	
Loíza.....	6,400.00			6,400.00	
Manatí.....	932.11		932.11		
Maricao.....	7,601.35		1,601.35		6,000.00
Maunabo.....	340.13		340.13		
Mayaguez.....	1,513.87		1,513.87		
Morovis.....	919.15	224.50	694.65		
Naguabo.....	2,763.20		2,763.20		
Naranjito.....	1,733.50		33.50	1,700.00	
Patillas.....	542.15		542.15		
Peñuelas.....	13,500.00				13,500.00
Ponce.....	441,760.98		4,760.98		437,000.00
Quebradillas.....	1,530.00		73.45	1,530.00	
Río Piedras.....	2,073.45				2,000.00
Sabana Grande.....	556.38		556.38		
Salinas.....	358.55		358.55		
San Germán.....	4,379.02		779.02	3,600.00	
San Juan.....	227,865.35	2,074.30	14,791.05	9,000.00	202,000.00
San Lorenzo.....	4,494.14	710.96	783.18		3,000.00
San Sebastián.....	1,487.10		287.10	1,200.00	
Santa Isabel.....	2,841.70		341.70	2,500.00	
Toa Alta.....	400.00			400.00	
Toa Baja.....	13,074.47		74.47		13,000.00
Utua.....	14,494.60	2.75		14,491.85	
Vega Alta.....	10,314.09		314.09		10,000.00
Vega Baja.....	135.23		135.23		
Vieques.....	29,433.17		1,493.17		28,000.00
Yabucoa.....	4,672.77	87.67	585.10	4,000.00	
Yauco.....	94,907.90		4,907.90		90,000.00
Grand total.....	1,331,898.93	7,401.46	54,510.47	72,107.21	1,197,879.79

APPENDIX IV.

REPORT OF THE AUDITOR.

OFFICE OF THE AUDITOR,
San Juan, September 11, 1914.

SIR: I have the honor to submit the following report for the fiscal year ended June 30, 1914:

The financial operations of the auditor's office are fully set forth in the exhibits and schedules hereto attached, and which are numbered consecutively from 1 to 30.

SYSTEM OF AUDITING AND ACCOUNTING.

The system of auditing and accounting adopted July 1, 1911, continues in force. No marked changes have been made in the original plan, which has fully demonstrated its right to continue by the character of the results obtained. Inasmuch, however, as every system should be progressive in its nature and readily adaptable to exigencies as they arrive, minor changes in forms, rules, and regulations have been inaugurated wherever the utility of such changes has been demonstrated by experience.

The basic plan of "assets and liabilities" and "receipts and disbursements," now approved and accepted by the best authorities, has been faithfully adhered to, and no reason for any material change has been found.

WORK OF OFFICE DIVISIONS.

The auditor has received from the chief of each division a comprehensive report of the work for the year that has closed. Inasmuch as the method pursued by each division has been fully set forth in previous reports, it is deemed unnecessary to now indulge in repetition. It affords the auditor pleasure to announce that the work of each division has been well and faithfully done, and that each has contributed its full share to the successful operation of the prevailing system.

PREVIOUS RECOMMENDATIONS.

Attention is again respectfully called to the recommendations made by the auditor in his report for the fiscal year 1912-13. These recommendations he begs leave to now most earnestly renew. In some cases legislation will be needed; in others satisfactory results can be obtained by rules formulated by the auditor and duly approved by the governor under the provisions of section 122 of the Political Code of Porto Rico.

HARMONIZATION OF THE AUDITOR'S REPORT WITH THOSE OF OTHER DEPARTMENTS.

To persons unfamiliar with accounting there may appear discrepancies between the financial report of the auditor and some of those submitted by other departments.

These apparent differences are mainly attributable to a failure on the part of certain departments to observe and maintain proper classification in the matters of "expense," "expenditures," "income," and "cash receipts." Had the classification pursued by this office been followed by the others, no such disagreement would have appeared. The methods pursued by this office are approved by the best authorities, and experience has shown that they do not mislead. The results herewith submitted have been tried and tested by every method known to expert accountants, and the auditor has every reason to assert that they will be found correct. It should be noted that the expenses of the official administration have been included in general departmental expenditures or disbursements. The term "expenses" properly should include all charges, accrued or paid, that are productive of no increase in the value of assets, while "expenditures" include all cash disbursements of every other class, embracing those which result in the addition of tangible assets in the way of unexpendable property, which are really passed to the credit of the government.

Again, proper distinction was not made between "income" and "cash receipts." In this report an attempt has been made to so explain the exhibits which have been submitted as to obviate misunderstanding in every particular. Examination has made it clear that some of the departments have considered vouchers issued by them as paid whenever the same are properly certified to the office of the auditor, while the auditor's office properly treats such vouchers as paid only when they have been approved by this office and duly paid by the treasurer. It has also been found that some of the departments have undertaken to account for only the budgetary appropriations for the fiscal year, altogether omitting to include any other disbursements or payments which have been made on account of the department from previous fiscal or no fiscal year appropriations. It is quite obvious that this course necessarily produces a disagreement as to cash balances, and that it also does not properly indicate the amount of either "expenses" or "expenditures" properly chargeable to the department in question.

ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS.

It should be noted that of the total of practically \$6,785,000 for insular revenues on Exhibit No. 24, \$2,143,500 must be deducted to arrive at the real income of the government for the year, which is, in round numbers, \$4,641,500. The latter amount will not equal the accrued income of Exhibit No. 4, owing to the collection of income accrued during the previous year in this fiscal period. The foregoing deduction comprises the items enumerated in round numbers below, they being clearly not in the nature of income, but merely receipts.

Sale of government property.....	\$10, 000
Loan from Guaranty Trust Co. of New York.....	100, 000
Redemption of municipal bonds.....	2, 500
Revolving funds:	
Bureau of supplies, printing, and transportation, repayments.....	721, 000
Repayments of loans by municipalities and school boards.....	1, 037, 000
Repayment of irrigation-service advances.....	100, 000
Special construction work for municipalities and school boards, repayments.....	25, 000
Insular police uniform fund, repayments.....	15, 000
Other repayments.....	133, 000
Total.....	2, 143, 500

The total disbursements for all branches of the government, aside from trust-fund expenditures, was, in round numbers, \$7,278,000. (Exhibit No. 26.) Analysis, however, demonstrates that only about two-thirds of the total was consumed by what may be termed the actual operation expenses of the government. The analysis, in round numbers, follows:

Operating expenses of the current year (Exhibit No. 3).....	\$4, 772, 000
Operating expenses of previous years paid in this year (Exhibit No. 3)...	34, 000
Interest on second issue of road-improvement bonds (Exhibit No. 3).....	17, 000
Portion of first issue of road-improvement bonds redeemed.....	50, 000
Refunds of taxes improperly collected (treated as a reduction of income, but paid from an appropriation).....	17, 000
Donations for the construction of educational buildings (Exhibit No. 2)...	73, 000
Construction of roads and bridges (Exhibit No. 12).....	316, 000
Construction and improvement of public buildings (Exhibit No. 14)....	204, 000
Extension and improvement of government telegraph and telephone lines.	10, 000
Purchases of furniture and equipment.....	238, 000
Revolving funds:	
Purchases and expenses, bureau of supplies, printing, and transportation.....	732, 000
Loans to municipalities and school boards.....	584, 000
Special construction work for municipalities and school boards, expenditures.....	37, 000
Insular police uniform fund, expenditures.....	11, 000
Total.....	7, 095, 000
Difference accounted for by repayments reducing gross disbursements of Exhibit No. 26 to net expenditures of the foregoing statement, except in case of the revolving funds for which gross payments are given.....	183, 000
Total disbursements.....	7, 278, 000

COMMENTS ON INCREASES AND DECREASES IN EXPENSES AND EXPENDITURES OF THE GOVERNMENT AS SHOWN BY THIS REPORT.

The greatest increases in the expenses of the governmental departments occur in the departments of education and sanitation—\$674,220.90 and \$99,187.60, respectively. The latter amount ignores the decrease on account of the control and suppression of epidemics—\$174,408.92—because this was an unusual expense of the previous year and it can not be considered as a true decrease of the operating expense of the department for the current year.

The increases in the department of education composing the foregoing total (shown in tabular form on Exhibit No. 6) are explained as below. The total increase already given covers expenses alone, and not further increases of \$72,769.61, donated for the construction of school buildings, and \$137,670.66 for the purchase of text books, school supplies, equipment, etc., carried as assets and removed from the expense accounts. The amount donated for the construction of educational buildings is not shown on Exhibit No. 6 by virtue of the fact that it is an extraordinary expense of the government, and that the aim of this exhibit is to include usual operating expenses.

Office of the commissioner of education, salaries, \$46,929.05 this year against \$36,997.50 last year; increase, \$9,931.55. Several increases in salaries of division chiefs and the employment of supervisors of manual training, physical culture, music, drawing, and domestic science account for the increase. The salaries of the division chiefs were reduced in conjunction with those of other employees by the last session of the legislature, and the supervisors have nearly all been discontinued because of lack of appropriations for the coming year.

Office of the commissioner of education, other expenses, \$13,637.49 this year against \$9,024.89 last year; increase, \$4,612.60. Traveling expenses, postage, stationery, office supplies, furniture, and other expenses incident to the expansion of the school system and the new employees mentioned in the preceding paragraph are responsible for the advance.

Salaries, common and high schools, \$1,347,165.27 and \$67,968.12, respectively, this year, against \$800,457.19 and \$26,985.73 last year; total increase, \$587,690.47; caused by the extension of the school system.

Textbooks, school supplies, and equipment, \$23,123.43 this year against nothing last year. All of the expenditures last year were treated as purchases of unexpendable property. The expenditures (not expenses) under this item were \$129,681.99 this year (Exhibit No. 25) against \$74,573.03 last year; increase, \$55,108.96. The expenditures are given in this instance for comparison in view of the fact that the greater portion of expenditures from the appropriation become expenses only through the depreciation of the property purchased; therefore, a comparison of the expenses does not convey an idea of the heavy increase in the appropriation expenditures.

Other expenses, common and high schools, \$25,723.09 and \$9,607.90, respectively, this year, against \$8,283.82 and \$5,142.06, respectively, last year, a total increase of \$21,905.11; produced by the augmentation of schools and attendance therein.

Equipment and maintenance of industrial and agricultural schools: Although the expense account shows only \$8,996.92 chargeable to this new appropriation this year, for the same reason assigned in the preceding case of textbooks, school supplies, and equipment, the expenditures will be used for comparison. They were \$44,471.83 (Exhibit No. 25). The difference between the two amounts given consists of purchases of unexpendable property, the depreciation of which will gradually be written off the value of the property as an expense of succeeding years.

University of Porto Rico, \$97,825.87 this year against \$78,918.35 last year; increase, \$18,907.52.

The other increases and decreases of the department of education are negligible, and they will not be discussed.

Although there has been an enormous increase in the expenditures made under the direction of the department of the interior, the increase is not in the nature of operating expenses, and Exhibit No. 6 does not, therefore, show it. Public works of various descriptions have been undertaken or completed during the year and the cost of construction thereof must be considered not as an operating expense but as an asset in the shape of permanent improvements, increasing the value of property and benefiting indirectly the inhabitants as a whole. Exhibit No. 12 indicates that \$316,378.86 was spent for the construction of roads and bridges, and Exhibit No. 14 shows that \$203,702.72 was expended for the improvement or construction of public buildings other than public schools, the reason for the exclusion of which being stated elsewhere.

It is hardly necessary to mention the causes of the increases in the expenses of the sanitation department, as most of them will be a charge against municipalities after July 1, 1914, when the resumption of local sanitation in each town by the local government will become effective under the supervision of the sanitation department of the insular government.

ESTIMATED DEFICIT OF INCOME FOR THE ENSUING FISCAL YEAR (EXHIBIT NO. 30).

One of the simplest and most useful statements to anyone seeking information relative to the status of the government finances for the coming year appears for the first time in this report. The estimate of cash income was compiled from one furnished by the treasurer. The appropriation assets consist of cash available for the payment of insular-revenue appropriations, loans to municipalities and school boards, and accounts receivable, repayable to appropriations. The appropriation balances shown for the fiscal year 1914-15 are in accordance with the digest of appropriations published for that year, with a few additions which could not be foreseen. Those for the other years are fully detailed on Exhibits Nos. 25 to 27, inclusive. The notes at the foot of the exhibit explain that the estimated deficit might be reduced to half the amount by the elimination of appropriations that are not likely to be drained during the succeeding fiscal year. Notwithstanding this possible reduction, the estimated deficit is large. While a bond issue will soon be floated to secure the capital requisite for the construction of public works included in the appropriations stated in the balances of the exhibit, it should be remembered that the interest, if the bonds sell at par, will be \$40,000 per annum, in itself a heavy increase in the expenses of the government at a time when the commercial interests of the island require all of their money for retrenchment and readjustment in anticipation of the removal of the tariff on sugar. Aside from the interest on the bonds, there is also to be considered the question of the higher cost of maintenance of roads, bridges, buildings, and other improvements. Business should be accorded all the assistance possible within the next few years by relief from heavier taxation and, preferably, the reduction of it, to the end that it may utilize the saving in productive industries. It is very probable that the bond issue will sell at a discount because of the European war now in progress and the consequent rise in the rate of interest on investments, a possibility that will increase the actual rate of interest on the bonds, considering the discount as advance interest.

ECONOMY AND EFFICIENCY.

With reference to this subject, so much discussed during the current year, the auditor can only say that this office has made every possible effort to bring about the results so much desired and that its efforts in this direction will not be relaxed. It is not regarded as necessary to enter into a discussion where variant views as to the best methods are rife. He will, however, renew the recommendation expressed in all his previous reports that all matters of audit should be concentrated in this office, as obviously they should be. He will add that this one change, according to a careful and conservative estimate, would result in an annual saving to The People of Porto Rico of an amount not less than \$12,000, and perhaps as much as \$15,000.

PERSONNEL OF THE OFFICE.

No notable changes in personnel have occurred except that the assistant auditor, Mr. L. A. Harkness, resigned as of July 10, 1914. The duties of this position are now being temporarily discharged by Mr. F. P. McCurdy, for a long time chief of the division of bookkeeping and warrants.

ACKNOWLEDGMENTS.

The auditor hereby tenders to the acting assistant auditor, the chiefs of the several divisions, and to each and every employee of this office his grateful acknowledgment of their loyal and efficient services.

Respectfully submitted.

J. W. BONNER,
Auditor of Porto Rico.

The GOVERNOR OF PORTO RICO,
San Juan, P. R.

EXHIBIT No. 1.—Statement of assets and liabilities as of June 30, 1914.

Current assets:		Current liabilities:	
Cash in banks (see Exhibit No. 23).....	\$789,885.18	Audited vouchers.....	\$516,929.83
Remittances in transit (see Exhibit No. 23).....	499,951.15	Audited pay rolls.....	285,068.19
Municipal and school board bonds owned (see Exhibit No. 11).....	959,500.00	Unclaimed wages.....	596.97
Accounts receivable.....	\$166,594.53	Unclaimed franchise.....	733.21
Less reserve for departmental accounts payable to bureau of supplies.....	40,947.06	Bills payable.....	100,000.00
			\$913,238.20
Material and supplies.....	125,647.47	Deferred liabilities:	
Delinquent taxes ¹	183,163.60	Expense accrued not paid.....	9,731.58
		Municipalities, tax account.....	65,635.05
		School boards, tax account.....	31,610.53
		Special deposits.....	2,913.16
			109,890.32
Deferred assets:		Contingent liabilities:	
1901-2.....	182.02	Cash bond deposits.....	1,800.00
1902-3.....	911.91	Taxes paid under protest.....	53,133.15
1903-4.....	716.77		54,933.15
1904-5.....	388.78	Trust-fund liabilities (see Exhibit No. 15):	
1905-6.....	46.19	Redemption fund, road-improvement bonds.....	522,064.68
1906-7.....	71.98	Road-improvement fund.....	1,317.77
1907-8.....	80.22	Construction of harbor improvements at San Juan.....	203,397.64
1908-9.....	84.60	San Juan Harbor fund.....	60,497.02
1909-10.....	91.40	University fund.....	31,412.50
1910-11.....	369.96	University agricultural fund.....	8.47
1911-12.....	819.85	Permanent university fund.....	91.34
1912-13.....	4,506.29	School-building fund.....	81,409.83
1913-14 (see Exhibit No. 21).....	53,400.64	School-extension fund.....	1,560.40
		Insular fair board fund.....	233.58
		Sanitary fund.....	10,460.59
		Insular police relief fund.....	1,382.78
		Sale of articles.....	
		Girls' charity school.....	1,485.72
		Boys' charity school.....	2,522.80
		Penitentiary.....	4,131.56
		Boys' charity school, recreation fund.....	174,753.91
		Irrigation fund.....	3,883.33
		Redemption of municipal bonds.....	9,754.49
		United States customs, unallotted fund.....	7,992.65
		Outstanding liabilities.....	
		Miscellaneous.....	1,223.29
		Industrial and commercial licenses.....	
			1,119,432.59
			5,925,000.00
		Bonded debt (see Exhibit No. 16).....	38,375.74
		Prerum in bonds.....	336,024.24
		Trustees, University of Porto Rico (see Exhibit No. 17).....	15,513,447.88
		Excess of assets over liabilities (see Exhibit No. 2).....	24,011,342.12

¹ Carries as cash by treasurer in accordance with act No. 120, approved July 26, 1913.² Increased in excess of collections during the year by the discovery at attempted evasions, etc.

EXHIBIT No. 2.—*Account of The People of Porto Rico for the year ending June 30, 1914.*

Deficit for the year (Exhibit No. 3).	\$479,492.41	Surplus as of July 1, 1913.....	\$15,897,101.67
Real estate sold to the Federation of Spiritualists (difference between book value and sale price).....	3,423.70	Increase of inventory of public buildings by additions.....	90,749.49
Public buildings and improvements, loss through suit of the municipality of San Juan.....	13,500.00	Amortization of premium on bonds.....	11,952.71
Departmental accounts due bureau of supplies, printing, and transportation expenses undistributed.....	40,947.06	Increase of inventory of real estate by additions.....	31,598.62
Public schools donated by the department of education.....	72,769.61	Sales of insular government property.....	8,961.85
Excess of assets over liabilities.....	15,513,447.88	Net surplus of bureau of supplies, printing, and transportation.....	73.95
		Sundry adjustments.....	83,142.37
	16,123,580.66		16,123,580.66

EXHIBIT No. 3.—*Income account for the year ending June 30, 1914.*

Insular revenues (Exhibits Nos. 4 and 5).....	\$4,591,998.95
Insular expenses:	
Current-year expenses (Exhibit No. 6).....	\$4,771,650.42
Depreciation of furniture and equipment, current year.....	264,014.16
	5,035,664.58
Deficit for current year.....	443,665.63
Additions to deficit:	
Interest on \$425,000 of 4 per cent road-improvement bonds, second issue, interest for year ending June 30, 1914, less amortization.....	14,881.24
Interest on loans.....	2,436.10
	17,317.34
Expense of previous years charged out in current year.....	33,963.51
	51,280.85
Gross deficit.....	494,946.48
Deductions from deficit:	
Insular revenues of previous years—	
Property taxes, insular.....	2,495.11
Municipal taxes and license fees for sanitation purposes.....	6,976.63
Insurance premiums.....	243.50
Royalties on franchises.....	5,692.64
Telegraph and telephone receipts.....	854.42
	16,262.30
Less:	
Refund to United States Government.....	\$699.02
Transfer to university fund.....	109.21
	808.23
	15,454.07
Net deficit.....	479,492.41

EXHIBIT No. 4.—*Comparative statement of accrued insular revenues for the fiscal years ending June 30, 1914, and June 30, 1913.*

Source.	Year ending June 30—		Increase.	Decrease.
	1914	1913		
Customs.....	\$674,000.00	\$1,028,291.95		\$354,291.95
Excise taxes.....	2,762,685.38	2,456,771.43	\$305,913.95	
Property taxes, insular proportion.....	170,749.68	178,420.03		7,670.35
Property taxes, sanitation.....	191,298.13	190,374.10	924.03	
Municipal license fees, sanitation proportion.....	77,579.90	72,961.24	4,618.66	
Registration of documents.....	78,124.90	71,808.70	6,316.20	
Inheritance taxes.....	25,867.05	24,775.89	1,091.16	
Insurance premium, taxes.....	23,324.28	22,940.99	383.29	
Royalties on franchises.....	13,006.02	14,572.48		1,566.46
Court fines and fees ¹	95,934.37	98,895.03		2,960.66
Harbor and dock fees ²	21,935.35	17,176.47	4,758.88	
Miscellaneous fees.....	4,809.00	5,667.45		858.45
Foreign-corporation license fees ³	3,925.00		3,925.00	
Rent of property.....	10,769.57	10,780.43		10.86
Telegraph and telephone receipts.....	68,643.37	65,575.47	3,067.90	
Interest on loans to municipalities and school boards.....	51,013.04	12,893.28	38,119.76	
Interest on bank deposits ⁴	33,749.00	70,993.64		37,244.64
Other interests.....		51.61		51.61
Industrial and commercial license taxes ⁵	231,403.95		231,403.95	
Income tax ⁵	50,423.87		50,423.87	
Miscellaneous ⁶	2,757.09	1,276.51	1,480.58	
Total.....	4,591,998.95	4,344,226.70	247,772.25	

¹ In addition to the amounts as stated, \$19,853.14 and \$25,775.60 for the respective years were allotted to the university fund in accordance with statutory requirements.

² Does not include San Juan Harbor fees for current year of \$25,372.48 nor for previous year amounting to \$27,657.93, same being transferred to San Juan Harbor trust fund as required by law.

³ Included in "miscellaneous fees" in last report.

⁴ Does not include interest on irrigation fund.

⁵ No revenue accrued from this source during the previous year.

⁶ Does not include rent from escheated inheritance deposited in university fund.

EXHIBIT No. 5.—Statement of accrued insular revenues for the year ended June 30, 1914, by months.

Source.	1913						1914						Total.
	July.	August.	Septem-ber.	October.	Novem-ber.	Decem-ber.	January.	Febru-ary.	March.	April.	May.	June.	
Customs.....	\$73,500.00	\$83,000.00	\$60,000.00	\$80,000.00	\$40,000.00	\$75,000.00	\$65,000.00	\$50,000.00	\$60,000.00	\$50,000.00	\$40,000.00	\$37,500.00	\$674,000.00
Excise taxes.....	322,458.37	189,456.40	189,256.18	224,392.34	170,761.79	238,313.82	290,233.27	201,756.96	241,758.02	299,032.49	193,560.10	201,066.64	2,762,085.58
Property taxes, insular proportion.....	12,772.97	12,881.07	14,928.45	14,958.14	14,985.12	12,063.24	8,074.55	14,731.82	14,833.97	13,021.70	16,831.89	20,636.96	170,749.68
Property taxes, sanitation proportion.....	13,663.98	13,786.58	15,986.60	16,019.36	16,050.32	14,672.17	15,257.05	15,822.18	15,884.46	16,750.96	18,084.86	19,319.61	191,298.13
Proportion of municipal income for sanitation.....	6,617.03	6,813.07	839.80	11,834.17	13,571.11	6,153.95	476.06	6,336.20	6,061.75	6,015.05	6,337.86	12,402.79	77,579.90
Registration of documents.....	6,299.45	6,688.10	6,398.15	6,315.75	5,859.80	6,336.10	5,954.75	6,444.40	6,435.60	4,632.23	3,975.22	5,636.46	78,124.90
Inheritance taxes.....	619.93	540.30	3,670.53	1,360.10	696.38	1,015.24	8,447.00	367.63	1,102.21	6,024.17	6,48	23,324.28	25,867.05
Insurance premium taxes.....	12,716.79	60.00	50.00	2,052.84	1,772.50	25.00	6,070.46	1,405.00	1,090.00	6.00	115.00	13,006.02	13,006.02
Royalties on franchises.....	2,903.62	7,548.30	7,240.39	8,188.32	6,387.35	10,563.95	7,855.47	6,781.30	8,929.16	7,577.01	7,898.30	9,180.57	95,934.37
Court fines and fees.....	7,775.25	1,056.47	1,371.54	1,141.19	1,189.56	1,747.75	2,749.84	2,380.92	2,713.08	2,052.18	1,709.10	1,931.86	21,935.35
Harbor and dock fees.....	1,891.86	230.00	260.00	576.00	25.00	50.00	1,110.00	125.00	250.00	473.00	375.00	1,010.00	4,809.00
Miscellaneous fees.....	3,825.00	934.01	1,117.19	723.37	643.84	50.00	25.00	175.00	1,444.73	302.52	25.00	3,825.00	3,825.00
Foreign corporation license fees.....	523.39	4,661.68	5,316.04	6,003.72	5,419.78	5,934.55	1,155.17	789.99	1,144.73	5,872.25	5,542.52	6,518.48	10,769.57
Rents of property.....	5,057.05	3,095.60	2,233.21	5,076.97	2,292.81	10,600.08	5,570.25	3,862.05	10,490.00	6,562.20	734.33	2,494.34	51,013.04
Interest on bank deposits.....	3,850.56	4,014.00	4,285.29	3,747.83	3,139.58	2,490.22	1,797.66	1,206.27	2,983.95	2,020.73	2,735.91	1,477.00	33,749.00
Industrial and commercial license taxes.....	.....	.....	55,208.65	56,844.48	7,003.28	1,929.31	51,144.26	3,278.75	1,199.94	48,800.40	3,331.91	2,602.97	231,403.95
Income tax.....	.....	.....	.....	.....	.....	.....	133.38	.....	8.33	58.10	46.49	50,177.57	50,423.87
Miscellaneous.....	103.10	31.87	175.80	47.70	208.44	248.45	309.16	15.21	202.81	249.21	237.44	867.90	2,757.69
Total.....	468,361.32	308,023.38	374,115.65	414,286.18	274,765.35	394,110.30	489,472.77	315,306.84	383,895.03	476,703.66	309,480.37	383,478.10	4,591,998.95

¹ Charges against income accounts.² Include only insular revenue income. See notes on Exhibit No. 4.

EXHIBIT NO. 6.—Comparative statement of accrued expenses payable from insular revenue appropriations for the years ending June 30, 1914, and June 30, 1913.

[Not to be confused with cash disbursements on Exhibit No. 25.]

Description.	Year ending June 30—		Increase.	Decrease.
	1914	1913		
LEGISLATIVE.				
Executive council:				
Salaries.....	\$33,954.87	\$32,174.40	\$1,780.47	
Legislative printing.....	867.97		867.97	
Franchise investigations.....	8,469.00	3,712.61	4,756.39	
Other expenses.....	1,553.08	2,670.73		\$1,117.65
Total, executive council.....	44,844.92	1 2 38,557.74	6,287.18	
House of delegates:				
Salaries.....	33,663.43	23,508.65	10,154.78	
Contingent expenses—				
Legislative printing.....	1,480.59	1,972.85		492.26
Mileage of members.....	1,119.60	397.70	721.90	
Publications of the house of delegates.....	371.50		371.50	
Other expenses.....	1,143.84	1,364.88		221.04
Total, house of delegates.....	37,778.96	27,244.08	10,534.88	
Miscellaneous legislative:				
Printing and publication of laws.....	225.82	2 3,000.00		2,774.18
Commission for study of employers' liability law.....	274.09		274.09	
Total miscellaneous legislative.....	499.91	3,000.00		2,500.09
Total, legislative.....	83,123.79	1 68,801.82	14,321.97	
EXECUTIVE.				
Governor:				
Salaries.....	14,394.99	12,621.94	1,773.05	
Expenses, executive mansion.....	13,780.69	3 16,692.40		2,911.71
Special service fund.....	2,259.00	5,600.00		3,341.00
Other expenses.....	1,737.53	1,915.95		178.42
Total, governor.....	32,172.21	3 36,830.29		4,658.08
Secretary:				
Salaries.....	29,452.39	30,580.03		1,127.64
Publication of an official gazette.....	3,847.29	6,482.59		2,635.30
Establishing and regulating a standard system of weights and measures.....	9,672.41		9,672.41	
Publication of Porto Rico register.....		2,891.28		2,891.28
Other expenses.....	4,368.08	4,316.62	51.46	
Total, secretary.....	47,340.17	4 44,270.52	3,069.65	
Attorney general:				
Salaries.....	36,332.33	38,210.81		1,878.48
Special litigation fund.....	342.95	401.74		58.79
Publications of opinions of attorney general.....		1,048.24		1,048.24
Traveling expenses.....	640.56		640.56	
Other expenses.....	2,180.92	4,803.22		2,622.30
Total, attorney general.....	39,496.76	5 44,464.01		4,967.25
Treasurer:				
Salaries.....	206,739.92	203,942.73	2,797.19	
Traveling expenses.....	23,858.04	26,194.38		2,336.34
Rent of collectors' offices.....	580.00	580.00		
Postage and express.....	5,037.33	3,664.25	1,373.08	
Purchase of plates and printing revenue stamps.....	1,704.72		1,704.72	
Establishing a new system of commercial and industrial license taxes.....	12,025.91	1,537.35	10,488.56	
Other expenses.....	11,516.54	10,822.33	694.21	
Total, treasurer.....	261,462.46	246,741.04	14,721.42	

¹ To make the total of this body consistent with that given on Exhibit No. 28, election expenses are placed under "Miscellaneous executive expenses," reducing this figure \$42,634.33 below the last report.

² Printing and publication of laws under "Miscellaneous, legislative expenses," further reduces the total \$3,000.

³ Total includes expenses, executive mansion, \$16,692.40, formerly under the department of the interior, and miscellaneous expenditures, subject to the approval of the governor, \$18,744.19, will be found under "Miscellaneous" heading at end of executive department.

⁴ Bureau of supplies, printing, and transportation not included, as it is self-supporting and shows a small surplus for the year.

⁵ Publications of supreme court, \$23,996.75, transferred to supreme court expenses.

• EXHIBIT No. 6.—*Comparative statement of accrued expenses payable from insular revenue appropriations for the years ending June 30, 1914, and June 30, 1913—Continued.*

Description.	Year ending June 30—		Increase.	Decrease.
	1914	1913		
EXECUTIVE—continued.				
Auditor:				
Salaries.....	\$63,559.62	\$64,290.55		\$730.93
Traveling expenses.....	1,271.27	1,331.57		60.30
Other expenses.....	3,345.32	3,699.96		354.64
Total, auditor.....	68,176.21	69,322.08		1,145.87
Civil service commission:				
Salaries.....	8,748.32	10,039.74		1,291.42
Other expenses.....	1,198.98	1,700.09		501.11
Total, civil service commission.....	9,947.30	11,739.83		1,792.53
Department of education:				
Office of the commissioner—				
Salaries.....	46,929.05	36,997.50	\$9,931.55	
Other expenses.....	13,637.49	9,024.89	4,612.60	
Public schools—				
Salaries, common schools.....	1,347,165.27	800,457.19	546,708.08	
Textbooks, school supplies, and equipment.....	23,123.43		23,123.43	
Other expenses.....	25,723.09	8,283.82	17,439.27	
Salaries, high schools.....	67,968.12	26,985.73	40,982.39	
Other expenses.....	9,607.90	5,142.06	4,465.84	
Summer institutes.....	685.28	976.16		290.88
Equipment and maintenance of industrial and agricultural schools.....	8,996.92		8,996.92	
Miscellaneous—				
Education of young men from Porto Rico in the United States.....	8,250.00	8,500.00		250.00
Technical education of Porto Rican students in the United States.....	4,916.66	5,000.00		83.34
Public-school cadets' encampment.....	442.26	867.04		424.78
Education of young Porto Rican women in the United States.....	2,291.66	2,291.66		
Scholarships.....	8,561.70	8,459.40	102.30	
University of Porto Rico.....	97,825.87	78,918.35	18,907.52	
Donations for construction of educational buildings (see Exhibit No. 2).....				
Total, department of education.....	1,666,124.70	991,903.80	674,220.90	
Insular police:				
Salaries.....	417,319.97	418,833.04		1,513.07
Rent of quarters.....	14,560.31	14,287.62	272.69	
Water and lighting.....	3,936.85	4,030.39		93.54
Care of animals.....	16,665.82	16,103.59	562.23	
Secret and confidential service.....	2,000.00		2,000.00	
Traveling expenses.....	10,361.68	15,670.09		5,308.41
Other expenses.....	8,116.30	12,456.00		4,339.70
Total, insular police.....	472,960.93	481,380.73		8,419.80
Department of the interior:				
Office of the commissioner—				
Salaries.....	77,530.73	78,728.33		1,197.60
Traveling expenses.....	7,890.31	8,739.69		849.38
Postage.....	1,838.69	1,554.06	284.63	
Other expenses.....	8,170.77	8,024.06	146.71	
Maintenance and repairs of roads and bridges.....	361,668.93	360,678.33	990.60	
Improvements—				
Care of buildings.....	30,185.09	33,817.50		3,632.41
Water and lighting.....	3,192.43	3,067.55	124.88	
Maintenance and repairs of harbor improvements.....	6,618.27	5,848.14	770.13	
Miscellaneous—				
Deviating the course of river at Arroyo.....	1,916.56		1,916.56	
Bayamon River Ferry.....		135.70		135.70
Demolition and reconstruction of building at Caguas.....	24.42		24.42	
Maintenance of engines for artesian wells at Quebradillas.....	286.78		286.78	

EXHIBIT No. 6.—Comparative statement of accrued expenses payable from insular revenue appropriations for the years ending June 30, 1914, and June 30, 1913—Continued.

Description.	Year ending June 30—		Increase.	Decrease.
	1914	1913		
EXECUTIVE—continued.				
Department of the Interior—Continued.				
Miscellaneous—Continued.				
Construction of artesian wells at Isabela.....	\$2,621.51	.....	\$2,621.51	.....
Construction of artesian wells in Porto Rico.....	390.79	.....	390.79	.....
Total, department of the interior.....	502,335.28	¹ \$500,593.36	1,741.92	.....
Bureau of insular telegraph:				
Salaries.....	55,246.73	56,561.26	.....	\$1,314.53
Rent of offices.....	2,326.44	1,943.44	383.00	.....
Lighting.....	758.36	712.29	46.07	.....
Traveling expenses.....	883.27	912.49	.....	29.22
Cartage.....	972.74	1,009.18	.....	96.44
Maintenance and repairs.....	7.89	8,346.23	.....	8,338.34
Reconstruction.....	5,092.86	3,383.38	1,709.48	.....
Printing, stationery, and postage.....	1,632.00	1,757.60	.....	125.60
Other expenses.....	2,079.01	2,961.56	.....	882.55
Total, bureau of insular telegraph.....	68,999.30	77,647.43	.....	8,648.13
Labor, charities, and correction:				
Office of the director—				
Salaries.....	40,110.00	32,916.01	7,193.99	.....
Traveling expenses.....	154.09	2,425.21	.....	2,271.12
Transportation of prisoners.....	719.44	405.15	314.29	.....
Lighting.....	199.36	158.45	40.91	.....
Printing and postage.....	1,230.19	2,578.13	.....	¹ 1,347.94
Bureau of labor.....	3,077.78	2,487.03	590.75	.....
Other expenses.....	1,667.56	3,060.88	.....	1,393.32
Total, office of director.....	47,158.42	44,030.86	3,127.56	.....
Charitable institutions—				
Blind asylum—				
Salaries.....	7,523.00	7,523.00	.....	.....
Subsistence.....	6,633.42	6,005.65	627.77	.....
Clothing, bedding, etc.....	2,924.35	3,083.89	.....	159.54
Water.....	376.30	427.60	.....	51.30
Total.....	17,457.07	17,040.14	416.93	.....
Insane asylum—				
Salaries.....	17,948.91	17,957.40	.....	8.49
Subsistence.....	22,829.32	25,434.02	.....	2,604.70
Clothing, bedding, etc.....	4,218.42	7,356.14	.....	3,137.72
Water.....	1,381.16	1,469.96	.....	88.80
Lighting.....	793.80	774.42	19.38	.....
Transportation of patients.....	603.29	449.35	153.94	.....
Total, insane asylum.....	47,774.90	53,441.29	.....	5,666.39
Girls' charity school—				
Salaries.....	11,192.67	10,554.00	638.67	.....
Subsistence.....	12,260.47	12,015.69	244.78	.....
Clothing, books, etc.....	4,934.97	5,609.50	.....	674.53
Water.....	522.93	605.04	.....	82.11
Lighting.....	570.60	538.50	32.10	.....
Total.....	29,481.64	29,322.73	158.91	.....
Boys' charity school—				
Salaries.....	22,242.22	17,750.33	4,491.89	.....
Subsistence.....	17,024.86	15,755.00	1,269.86	.....
Clothing, bedding, etc.....	7,274.83	11,312.37	.....	4,037.54
Industrial teaching supplies.....	1,323.74	856.35	467.39	.....
Water.....	1,153.48	1,526.28	.....	372.80
Lighting.....	728.92	925.77	.....	196.85
Total.....	49,748.05	48,126.10	1,621.95	.....
Visiting physician for charity schools.....	.....	216.66	.....	216.66
Total, charitable institutions.....	144,461.66	148,146.92	.....	3,685.26

¹ Expenses executive mansion, \$16,672.40, excluded and placed under office of the governor this year. Total does not include special construction work for municipalities and school boards, expenditures from which appropriation are reimbursable and included in accounts receivable, Exhibit No. 1.

EXHIBIT No. 6.—*Comparative statement of accrued expenses payable from insular revenue appropriations for the years ending June 30, 1914, and June 30, 1913—Continued.*

Description.	Year ending June 30—		Increase.	Decrease.
	1914	1913		
EXECUTIVE—continued.				
Labor, charities, and correction—Continued.				
Penal institutions—				
Reform school—				
Salaries.....	\$11,426.50	\$10,592.51	\$833.99	
Subsistence.....	6,529.12	5,454.09	1,075.03	
Equipment.....	1,041.56		1,041.56	
Clothing, bedding, etc.....	3,491.78	3,392.58	99.20	
Transportation.....	1,357.37	1,486.79		\$129.42
Total.....	23,846.33	20,925.97	2,920.36	
Penitentiary—				
Salaries.....	19,620.81	19,640.93		20.12
Subsistence.....	22,920.36	22,302.62	617.74	
Clothing.....	7,210.33	6,757.62	452.71	
Saving fund.....	2,933.53	3,385.36		451.83
Purchase of raw material.....		807.98		807.98
Water.....	1,049.08	1,208.96		159.88
Lighting.....	1,882.25	1,855.31	26.94	
Other expenses.....	4,503.14	5,593.54		1,090.40
Total.....	60,119.50	61,552.32		1,432.82
Arecibo and San Juan jails at Arecibo— ¹				
Salaries.....	11,750.85	15,217.27		3,466.42
Subsistence.....	17,658.08	14,353.40	3,304.68	
Lighting.....	716.68	605.94	110.74	
Water.....		412.62		412.62
Other expenses.....	3,272.26	3,132.25	140.01	
Total.....	33,397.87	¹ 33,721.48		323.61
Ponce jail—				
Salaries.....	7,401.34	7,366.40	34.94	
Subsistence.....	7,278.70	6,964.13	314.57	
Lighting.....	457.09	461.70		4.61
Water.....	240.00	240.00		
Other expenses.....	442.40	879.09		436.69
Total.....	15,819.53	15,911.32		91.79
Mayaguez jail—				
Salaries.....	7,233.20	7,136.19	97.01	
Subsistence.....	5,920.24	4,860.74	1,059.50	
Lighting.....	384.11	308.64	75.47	
Water.....	150.00	150.00		
Other expenses.....	690.70	813.79		123.09
Total.....	14,378.25	13,269.36	1,108.89	
Humacao jail—				
Salaries.....	6,137.00	6,114.67	22.33	
Subsistence.....	6,402.58	4,199.77	2,202.81	
Rent of jail.....	720.00	720.00		
Lighting.....	220.10	218.42	1.68	
Other expenses.....	753.34	709.59	43.75	
Total.....	14,233.02	11,962.45	2,270.57	
Guayama jail—				
Salaries.....	5,274.10	5,217.21	56.89	
Subsistence.....	6,474.07	6,505.55		31.48
Water.....	161.80	131.75	30.05	
Other expenses.....	761.56	844.19		82.63
Total.....	12,671.53	12,698.70		27.17
Aguadilla jail—				
Salaries.....	4,658.33	3,825.53	832.80	
Subsistence.....	4,035.27	2,719.02	1,316.25	
Rent of jail.....	720.00	720.00		
Other expenses.....	382.92	498.09		115.17
Total.....	9,796.52	7,762.64	2,033.88	

¹ Includes Arecibo and San Juan jails, carried separately last year. The jails have been consolidated since then.

EXHIBIT No. 6.—*Comparative statement of accrued expenses payable from insular revenue appropriations for the years ending June 30, 1914, and June 30, 1913—Continued.*

Description.	Year ending June 30—		Increase.	Decrease.
	1914	1913		
EXECUTIVE—continued.				
Labor, charities, and correction—Continued.				
Penal institutions—Continued.				
Vieques jail—				
Salaries.....	\$4,591.00	\$4,588.06	\$2.94	.....
Subsistence.....	1,716.68	1,501.91	214.77	.....
Other expenses.....	606.25	749.43	.....	\$143.18
Total.....	6,913.93	6,839.40	74.53	.....
Maintenance of prisoners in municipal jails.	11,176.70	12,109.78	.....	933.08
Expenses of executions.....	.....	310.00	.....	310.00
Total, penal institutions.....	202,353.18	197,063.42	5,289.76	.....
Total, labor, charities, and correction.....	393,973.26	389,241.20	4,732.06	.....
Sanitation service—				
Administration expenses.....	130,371.37	77,454.92	52,916.45	.....
Field expenses.....	336,534.72	312,215.22	24,319.50	.....
Control and suppression of epidemics.....	3,484.73	177,893.65	.....	174,408.92
Miscellaneous expenses.....	46,871.52	24,919.87	21,951.65	.....
Total, sanitation service.....	517,262.34	592,483.66	.....	75,221.32
MISCELLANEOUS.				
Miscellaneous expenditures, subject to the approval of the governor.....	11,274.40	¹ 18,744.19	.....	7,469.79
Commercial and agricultural development.....	44,371.80	42,023.82	2,347.98	.....
Insular fair.....	6,402.30	36,879.09	.....	30,476.79
Government, island of Culebra.....	2,745.29	3,019.27	.....	273.98
Board of medical examiners.....	1,043.38	1,164.09	.....	120.71
Board of pharmacy.....	1,814.42	1,507.26	307.16	.....
Board of dental examiners.....	230.84	133.28	97.56	.....
Commission to investigate inundation of certain districts.....	3,922.62	.....	3,922.62	.....
Inauguration of governor.....	495.51	.....	495.51	.....
Committee to investigate appropriations and expenditures of insular government.....	1,955.10	.....	1,955.10	.....
Premiums on bonds of employees of insular government.....	3,957.16	.....	3,957.16	.....
Irrigation investigating committee.....	3,100.70	.....	3,100.70	.....
Expenses entertaining distinguished visitors to Porto Rico.....	5,928.95	.....	5,928.95	.....
Tuberculosis sanitariums.....	4,010.18	13,902.48	.....	9,892.30
Insular library.....	7,484.07	5,169.85	2,314.22	.....
Collection of Porto Rican historical data.....	.....	400.00	.....	400.00
Porto Rican Benevolent Society, salary of English teacher.....	.....	675.00	.....	675.00
Commission to secure Federal appropriation for dredging San Juan Harbor.....	.....	2,749.28	.....	2,749.28
Representation at Panama-Pacific Exposition at San Francisco.....	223.00	1,134.75	.....	911.75
Centennial celebration at Cadiz.....	.....	4,242.44	.....	4,242.44
Committee to Washington in defense of Porto Rican products.....	5,453.90	12,055.16	.....	6,601.26
Board of commissioners for promotion of uniformity of legislation in the States and Territories.....	615.85	673.37	.....	57.52
Sundry pensions and reliefs.....	4,709.91	5,287.25	.....	577.34
Repatriation of Porto Ricans in Mexico.....	.....	2,169.81	.....	2,169.81
Expenses of election in Porto Rico.....	4,713.57	¹ 42,634.33	.....	37,920.76
Total, miscellaneous.....	114,452.95	¹ 194,564.72	.....	80,111.77
Total, executive.....	4,194,703.87	¹ 3,681,182.67	513,521.20	.....

¹ Total includes miscellaneous expenditures, subject to the approval of the governor, \$18,744.19, under office of the governor in last report. Expenses of election, \$42,634.33, was given under executive council in last report. Public-school cadets' encampment, \$867.04, here in last report, has been placed under department of education.

EXHIBIT No. 6.—*Comparative statement of accrued expenses payable from insular revenue appropriations for the years ending June 30, 1914, and June 30, 1913—Continued.*

Description.	Year ending June 30—		Increase.	Decrease.
	1914	1913		
JUDICIAL.				
United States district court:				
Salaries.....	\$33,420.68	\$32,473.00	\$947.68	.....
Water and lighting.....	312.93	233.06	79.87	.....
Traveling expenses.....	2,116.42	1,624.88	491.54	.....
Fees and mileage of witnesses.....	3,420.40	977.93	2,442.47	.....
Fees and mileage of jurors.....	8,553.15	5,442.72	3,110.43	.....
Fees United States commissioners.....	297.10	210.85	86.25	.....
Other expenses.....	2,188.68	3,219.22		\$1,030.54
Total, United States district court.....	50,309.36	44,181.66	6,127.70	.....
Insular courts:				
Supreme court—				
Salaries.....	47,230.01	47,936.11		706.10
Water and lighting.....	40.29	24.38	15.91	.....
Fees of witnesses.....		107.20		107.20
Publications of the decisions of the supreme court.....	18,951.23	23,996.75		5,045.52
Other expenses.....	1,434.58	2,690.24		1,255.66
Total.....	67,656.11	174,754.68		7,098.57
District courts—				
Salaries.....	135,830.76	131,000.35	4,830.41	.....
Water and lighting.....	331.67	348.41		16.74
Rent of courthouses.....	2,100.00	2,160.00		60.00
Traveling expenses.....	2,621.47	3,227.31		605.84
Care of horses.....	3,600.00	3,580.99	19.01	.....
Autopsies.....	1,393.00	910.00	483.00	.....
Fees of witnesses.....	17,711.95	19,217.99		1,506.04
Fees of jurors.....	23,474.42	25,442.53		1,968.11
Fees of witnesses and jurors in cases of lunacy.....	1,395.56	1,183.00	212.56	.....
Chemical analysis.....	30.00		30.00	.....
Other expenses.....	4,454.66	7,271.23		2,816.57
Total.....	192,943.49	194,341.81		1,398.32
Municipal courts—				
Salaries.....	105,947.33	102,873.51	3,073.82	.....
Rent of courthouses.....	6,935.99	6,683.44	252.55	.....
Traveling expenses.....	5,428.03	5,351.78	76.25	.....
Care of horses.....	4,013.83	4,007.67	6.16	.....
Fees of witnesses.....	2,010.46	1,654.46	356.00	.....
Other expenses.....	3,905.80	7,078.03		3,172.23
Total.....	128,241.44	127,648.89	592.55	.....
Total, insular courts.....	388,841.04	396,745.38		7,904.34
Registrars of property:				
Salaries.....	49,666.66	49,924.00		257.34
Rent of offices.....	3,060.00	3,058.67	1.33	.....
Other expenses.....	1,945.70	2,323.71		378.01
Total, registrars of property.....	54,672.36	55,306.38		634.02
Total, judicial.....	493,822.76	496,233.42		2,410.66
RECAPITULATION.				
Legislative.....	83,123.79	68,801.82	14,321.97	.....
Executive.....	4,194,703.87	3,681,182.67	513,521.20	.....
Judicial.....	493,822.76	496,233.42		2,410.66
Total.....	4,771,650.42	4,246,217.91	525,432.51	.....

¹ Includes publications of the supreme court decisions, \$23,996.75, under office of attorney general in last report.

EXHIBIT No. 7.—*Loans to municipalities as of June 30, 1914.*¹

Municipalities.	Balance July 1, 1913.	Loans made during year.	Amount re- paid during year.	Total amount of loans.				Interest ac- rued and paid.
				Converted into bond is- sues pending execution. ²	Loans not converted into bond issues.			
					Debit bal- ances.	Credit bal- ances to Ex- hibit No. 10. ³	Credit bal- ances to Ex- hibit No. 11. ³	
Adjuntas.....	\$2,666.67	\$333.33	\$333.33	\$2,666.67				\$25.42
Aguadilla.....	3,092.32		3,092.32					49.37
Aguas Buenas.....	2,000.00		750.00		\$21,250.00			115.85
Aibonito.....	4,500.00		1,300.00		3,200.00			
Aibaco.....		4,000.00		4,000.00				
Arceibo.....	4,983.92		2,000.00		2,983.92			114.91
Arroyo.....		24,000.00						
Barceloneta.....		5,000.00					\$113.14	
Barranquitas.....		3,500.00						
Bayamon.....	10,000.00		3,350.00		3,150.00			64.56
Cabo Rojo.....	5,531.36		3,000.00		7,000.00			257.65
Caguas.....	24,000.00		1,422.23		4,109.13			144.90
Cayey.....	24,000.00		2,000.00	24,000.00		\$2,000.00		
Ciego de Avila.....	27,703.67		46,000.00					
Ciales.....	14,000.00	17,146.33	4,000.00	18,000.00		600.00		
Coamo.....	11,697.93	9,802.07	21,500.00					
Dorado.....	4,025.55	3,900.00	8,000.00					
Fajardo.....	64,656.29	34,713.12		99,713.12		343.71	74.45	
Guayama.....	6,000.00		500.00					
Guayanilla.....		500.00		12,000.00				
Hormigueros.....		12,000.00						8.50
Humacao.....		300.00			300.00			
Jayuya.....	44,000.00		60,000.00					
Juana Diaz.....	4,500.00	500.00	5,000.00					
Juncos.....	1,600.86	500.00	1,000.00		3,600.86			117.00
Las Marias.....	6,102.40	31,897.60	38,000.00					
Loiza.....	2,663.80		972.35		1,691.45			66.17
Maricao.....	8,000.00		1,600.00		6,400.00			217.90
Morovis.....		6,000.00		6,000.00				
Naranjito.....	500.00		500.00					7.61
Penuelas.....	2,000.00		300.00		1,700.00			55.03
Ponce.....	13,500.00		13,500.00					
Quebradillas.....	190,200.00	199,800.00	390,000.00					
Rio Piedras.....		1,700.00	170.00		1,530.00			24.43
		2,000.00		2,000.00				

¹ These loans are repayable to the indefinite no-fiscal-year appropriation "Relief of municipalities," as shown on Exhibit No. 30.² For details and explanation of these bond issues see Exhibit No. 10.³ Credit balances will be transferred to sinking funds for bond issues in a few days.

EXHIBIT No. 7.—*Loans to municipalities as of June 30, 1914—Continued.*

Municipalities.	Balance July 1, 1913.	Loans made during year.	Amount re- paid during year.	Total amount of loans.				Interest ac- rued and paid.
				Converted into bond is- sues pending execution.	Loans not converted into bond issues.			
					Debit bal- ances,	Credit bal- ances to Ex- hibit No. 10.	Credit bal- ances to Ex- hibit No. 11.	
Sabana Grande.	\$500.00		\$500.00					\$7.61
San German.	4,800.00		1,200.00					126.25
San Juan.	84,428.57	\$9,000.00	84,428.57		\$3,600.00			244.61
San Lorenzo.		3,000.00		\$3,000.00				
San Sebastian.	1,500.00		300.00		1,200.00			40.67
Santa Isabel.	3,750.00		1,250.00		2,500.00			96.30
Tea Alta.	500.00		100.00		400.00			13.53
Tea Baja.	3,200.00	9,800.00	13,000.00					
Utuado.	17,491.85		3,000.00		14,491.85			481.43
Vega Alta.	6,000.00	{ 4,000.00 3,721.00 }	13,721.00					31.01
Vega Baja.	395.18		395.18					2.05
Vieques.	16,527.31	11,472.69	28,000.00					
Yabucoa.	5,800.00	200.00	2,000.00					
Yauco.	84,000.00	6,000.00	90,000.00		4,000.00			152.96
Total.	686,817.68	427,286.14	868,898.12	177,379.79	72,107.21	\$2,943.71	\$1,337.59	2,464.72
Total amount of both classes, less credit balances.					\$245,205.70			

EXHIBIT No. 8.—*Loans to school boards as of June 30, 1914.*¹

School boards.	Balance July 1, 1913.	Loans made during year.	Amount re- paid dur- ing year.	Total amount of loans June 30, 1914.		Interest accrued and paid during year.
				Converted into bond issue pend- ing execu- tion. ²	Loans not converted into bond issues.	
Añasco.....	\$197.70		\$197.70			\$3.05
Arecibo.....	18,000.00		3,000.00		\$15,000.00	496.89
Arroyo.....	611.12		611.12			10.02
Caguas.....	4,000.00		800.00		3,200.00	108.17
Camo.....	1,800.00		600.00		1,200.00	45.14
Fajardo.....	4,800.00		1,200.00		3,600.00	144.60
Humacao.....		\$10,420.99		\$10,420.99		
Lajas.....	1,230.42	769.60	666.66		1,333.36	40.94
Manati.....	3,600.00		600.00		3,000.00	99.14
Mayaguez.....		1,188.52		1,188.52		
Naranjito.....	1,600.00		133.37		1,466.63	46.06
Patillas.....	300.00		100.00		200.00	7.54
Peñuelas.....	500.00		350.00		150.00	9.98
Ponce.....		140,000.00	140,000.00			
Rio Piedras.....	3,770.84		2,104.16		1,666.68	82.00
Sabana Grande.....	213.34		106.66		106.68	4.83
Salinas.....	1,000.00		1,000.00			15.76
San Juan.....	21,028.56		11,042.86		9,985.70	467.52
Toa Baja.....	450.00		150.00		300.00	11.33
Vega Alta.....		4,000.00	4,000.00			27.55
Yauco.....	2,000.00		1,000.00		1,000.00	45.20
Total.....	65,101.98	156,379.11	167,662.53	11,609.51	42,269.05	1,665.72
Total amount of both classes.....				53,818.56		

¹ These loans are repayable to the indefinite no-fiscal-year appropriation "Relief of school boards," as shown on Exhibit No. 30.

² For details and explanation of these bond issues see Exhibit No. 10.

EXHIBIT No. 9.—*Loans from school-building fund, amounts due from school boards for construction of school buildings under acts of the Legislative Assembly approved Mar. 14, 1907, and Mar. 9, 1908.*

School boards.	Due govern- ment July 1, 1913.	Total cost of improve- ments during year.	Proportion assumed by insular govern- ment and charged to construc- tion of school buildings.	Remain- der charge- able to school boards.	Repaid on loans during year.	Balance due the govern- ment June 30, 1914.	Interest accrued and paid during year.
Aguada.....	\$2,639.99				\$330.00	\$2,309.99	\$74.39
Aguadilla.....		\$18,000.00	\$9,000.02	\$8,999.98	900.00	8,099.98	152.30
Aibonito.....	21.09				21.09		.35
Añasco.....	2,700.00				450.00	2,250.00	74.67
Arroyo.....	730.00	86.20	43.10	43.10	100.00	673.10	21.21
Caguas.....	6,000.00				1,200.00	4,800.00	162.79
Carolina.....	2,998.96				600.00	2,398.96	81.11
Ciales.....	3,485.96				450.00	3,035.96	97.91
Cidra.....	1,350.00				225.00	1,125.00	37.17
Comerio.....	747.98	8,351.25	4,175.65	4,175.60	533.25	4,390.33	111.82
Corozal.....	2,800.00				400.01	2,399.99	78.08
Guayanilla.....	1,797.97				300.00	1,497.97	49.47
Maunabo.....	1,890.00				315.00	1,575.00	52.42
Moca.....	1,470.00				280.00	1,190.00	40.19
San Lorenzo.....	3,222.05	2,555.90	1,277.95	1,277.95	450.00	4,050.00	120.41
Trujillo Alto.....	1,900.00				225.00	1,675.00	53.70
Vega Alta.....	3,564.03	242.89	121.45	121.44	535.50	3,149.97	100.83
Vega Baja.....	3,500.00				700.00	2,800.00	94.65
Total.....	40,818.03	29,236.24	14,618.17	14,618.07	8,014.85	47,421.25	¹ 1,403.47

¹ Treasurer of Porto Rico shows 10 cents more, owing to difference in division of odd cents.

EXHIBIT No. 10.—*Municipal and school-board bonds pending execution and delivery to treasurer of Porto Rico, June 30, 1914, and their redemption funds.*¹

Municipality.	Authorization and description.	Date of—		Bond issue authorized.	Converted loans from Exhibit No. 7 on June 30, 1914. ¹	Redemption funds.			Interest paid during year.	Interest unpaid June 30, 1914.
		Issue.	Maturity.			Vouchers issued but not credited on loans at June 30, 1914. ²	Cash balances June 30, 1914.	Credit balances from Exhibit No. 7. ³		
Adjuntas.....	Sept. 27, 1913; series of \$1,000 redeemable July 1, 1915, and series of \$1,500 redeemable yearly, beginning July 1, 1916.	July 1, 1913	July 1, 1933	\$28,000.00	\$2,666.67		\$333.33		\$120.09	
Aguadilla.....	Aug. 5, 1913; series of \$7,000, the first series redeemable July 1, 1915, the others at intervals of one year thereafter.	.....do.....	July 1, 1932	126,000.00						
Añasco.....	Sept. 6, 1913; series of \$2,000, redeemable yearly beginning July 1, 1915.	.....do.....	July 1, 1934	40,000.00	4,000.00				71.75	
Caguas.....	Oct. 24, 1913; series of \$5,000 redeemable yearly beginning July 1, 1914.	.....do.....	July 1, 1933	100,000.00	24,000.00	\$3,000.00		\$2,000.00	1,080.00	
Ciales.....	Sept. 6, 1913; series of \$1,500 redeemable yearly beginning July 1, 1914.	.....do.....	.....do.....	30,000.00	18,000.00	900.00		600.00	4729.83	
Fajardo.....	Sept. 3, 1912; series of \$2,000 redeemable July 1, 1914, and series of \$5,500 redeemable yearly at intervals of one year thereafter.	.....do.....	July 1, 1934	112,000.00	99,713.12	1,656.29		343.71	4,066.34	
Guayama.....	Jan. 27, 1914; series of \$3,000 and \$4,000 redeemable yearly beginning Jan. 1, 1915.	Jan. 1, 1914	Jan. 1, 1933	66,000.00	6,000.00		1,500.00		270.00	
Guayanilla.....	Sept. 6, 1913; series of \$1,000 and \$2,000 redeemable yearly beginning July 1, 1914.	July 1, 1913	July 1, 1933	21,000.00	12,000.00	1,000.00			227.25	
Maricao.....	Sept. 6, 1913; series of \$1,000 redeemable yearly beginning July 1, 1914.	.....do.....	July 1, 1934	11,000.00	6,000.00					\$9.75
Rio Piedras.....	June 27, 1914; series of \$2,000 and \$1,500 redeemable yearly beginning July 1, 1915.	July 1, 1914	July 1, 1924	18,000.00	2,000.00				66.57	
San Lorenzo.....	Sept. 6, 1913; series of \$500 redeemable yearly beginning July 1, 1914.	July 1, 1913	July 1, 1921	4,000.00	3,000.00	500.00			45.26	
Total municipal palities.....				556,000.00	177,379.79	7,056.29	1,833.33	2,943.71	6,677.59	9.75
School boards:										
Humacao.....	Sept. 6, 1913; series of \$3,000 redeemable yearly beginning July 1, 1915.	July 1, 1913	July 1, 1923	42,000.00	10,420.99				19.96	
Mayaguez.....	Sept. 6, 1913; series of \$6,500 redeemable yearly beginning July 1, 1915.	.....do.....	July 1, 1924	65,000.00	1,188.52				4.46	

Total school boards.....	107,000.00	11,609.51	.....	.....	24.42	.....
Grand total.....	963,000.00	188,989.30	7,056.29	1,833.33	2,943.71	9.75

¹ Although these bonds have not been executed, under act No. 120, approved July 26, 1913, they were treated as actual bond issues in all respects, and the ordinary loans brought from Exhibit No. 7 were treated as converted into bond issues from the date of the bonds.

² Vouchers in favor of treasurer of Porto Rico charged redemption funds June 30, 1914, but not received by him until July 1, 1914.

³ Credit balances of ordinary loans, Exhibit No. 7, will be transferred in a few days to these redemption funds.

⁴ \$1.50 paid by municipality of Ciales during this year was accrued on statement of June 30, 1913, and does not appear in the figures marked for this note. The cash receipts will be greater by this amount and \$27.50 of the same nature on Exhibit No. 11.

EXHIBIT No. 11.—*Municipal and school-board bonds executed and delivered to treasurer of Porto Rico on June 30, 1914, and their redemption funds.*¹

Municipality.	Authorization and description.	Date of—		Par value of bonds issued.	Bonds redeemed June 30, 1914. ²	Bonds outstanding June 30, 1914.	Redemption funds.			Interest unpaid June 30, 1914.
		Issue.	Maturity.				Vouchers issued for bonds to be canceled July 1, 1914. ³	Cash balances June 30, 1914.	Credit balances from Exhibit No. 7. ⁴	
Arroyo.....	Sept. 6 1913; series of \$1,000, redeemable yearly beginning July 1, 1915.	July 1, 1913	July 1, 1938	\$24,000.00	.....	\$24,000.00	.....	.....	.....	.....
Barceloneta.....	Feb. 14, 1914; series of \$500, redeemable yearly beginning July 1, 1914.	Jan. 1, 1914	July 1, 1923	5,000.00	.....	5,000.00	\$386.86	.....	\$113.14	92.47
Cayey.....	Oct. 2, 1914; three series at \$2,000, redeemable July 1, 1914, 1916, and 1917, and series of \$2,500 redeemable yearly beginning July 1, 1917.	July 1, 1913	July 1, 1932	46,000.00	.....	46,000.00	850.00	\$300.00	1,150.00	1,934.54
Coamo.....	Sept. 16, 1913; series of \$1,500 redeemable date of issue and series of \$2,500 redeemable beginning July 1, 1914.	.....	July 1, 1921	21,500.00	\$1,500.00	20,000.00	2,500.00	.....	.....	863.07
Dorado.....	Sept. 20, 1913; series of \$500 redeemable yearly beginning July 1, 1913.	.....	July 1, 1928	8,000.00	500.00	7,500.00	425.55	.....	74.45	301.14
Humacao.....	Feb. 14, 1914; series of \$2,000 redeemable July 1, 1915-1919, series of \$2,500 redeemable July 1, 1920-1927, and series of \$3,000 redeemable yearly beginning July 1, 1928.	Jan. 1, 1914	Jan. 1, 1937	60,000.00	.....	60,000.00	.....	1,000.00	.....	2,516.00
										\$3.39

¹ These bonds were issued under Act No. 120, approved July 26, 1913, and received by the insular government in payment of ordinary loans outstanding. In accordance with the same act, the bonds are carried as cash by the treasurer of Porto Rico. The auditor keeps a separate account for them.

² The series mature July 1, 1914, but the payments from the redemption funds June 30, 1914, and the bonds canceled on this date.

³ Vouchers in favor of treasurer of Porto Rico charged redemption funds June 30, 1914, but not received by him until July 1, 1914.

⁴ Credit balances of ordinary loans, Exhibit No. 7, will be transferred in a few days to these redemption funds.

EXHIBIT No. 11.— *Municipal and school-board bonds executed and delivered to treasurer of Porto Rico on June 30, 1914, and their redemption funds*—Contd.

Municipality.	Authorization and description.	Date of—		Par value of bonds issued.	Bonds redeemed June 30, 1914.*	Bonds outstanding June 30, 1914.	Redemption funds.			Interest paid during year.	Interest unpaid June 30 1914.
		Issue.	Maturity.				Vouchers issued for bonds to be canceled July 1, 1914.	Cash balances June 30, 1914.	Credit balances from Exhibit No. 74		
Jayuya.....	Sept. 6, 1913; series of \$500 redeemable yearly beginning July 1, 1913.	July 1, 1913	July 1, 1922	\$5,000.00	\$500.00	\$4,500.00	\$500.00			\$202.55	
Juncos.....	May 29, 1913; series of \$2,000 redeemable yearly beginning July 1, 1915.	.....do.....	July 1, 1933	38,000.00	.....	38,000.00	.....			1,366.28	
Penuelas.....	Feb. 14, 1914; series of \$500 redeemable yearly Jan. 1, 1915-1929, and series of \$1,000 redeemable yearly beginning Jan. 1, 1930.	Jan. 1, 1914	Jan. 1, 1935	13,500.00	.....	13,500.00	\$250.00			607.55	
Ponce.....	Aug. 15, 1913; series of \$50,000, \$70,000, \$110,000, and \$160,000 redeemable, respectively, July 1, 1923, 1933, 1943, and 1953.	July 1, 1913	July 1, 1953	390,000.00	.....	390,000.00	.....			1 11,289.99	
San Juan.....	Feb. 14, 1914; series of \$14,000 redeemable yearly beginning July 1, 1914.	Jan. 1, 1914	July 1, 1918	70,000.00	.....	70,000.00	14,000.00			2,590.00	
Toa Baja.....	Oct. 3, 1913; series of \$1,000 redeemable yearly beginning July 1, 1914.	July 1, 1913	July 1, 1926	13,000.00	.....	13,000.00	1,000.00			428.30	
Vega Alta.....	May 16, 1913; series of \$1,000 redeemable yearly beginning July 1, 1914.	.....do.....	July 1, 1923	10,000.00	.....	10,000.00	1,000.00			422.64	
Vieques.....	Sept. 30, 1913; one series for \$1,000 redeemable July 1, 1914; series for \$1,500 each redeemable yearly beginning July 1, 1915	.....do.....	July 1, 1932	28,000.00	.....	28,000.00	1,000.00			1,016.38	\$0.41
Yauco.....	Feb. 16, 1914; series of \$5,000 redeemable yearly beginning Jan. 1, 1915.	Jan. 1, 1914	.....do.....	90,000.00	.....	90,000.00	.....	2,500.00		4,407.00	
Total municipalities.				\$22,000.00	2,500.00	819,500.00	21,662.41	4,050.00	\$1,337.59	1 37,290.79	3.80
School board: Ponce.....	Sept. 6, 1913; series of \$14,000 redeemable yearly beginning July 1, 1915.	July 1, 1913	July 1, 1924	140,000.00	.....	140,000.00	.....			2,876.25	
Grand total.....				962,000.00	2,500.00	959,500.00	21,662.41	4,050.00	1,337.59	1 40,167.04	3.80

* \$27.50 paid by municipality of Ponce during this year was accrued on statement of June 30, 1913, and does not appear in the figures marked for this note. The cash receipt will be greater by this amount and \$4.50 of the same nature on Exhibit No. 10.

EXHIBIT No. 12.—*Statement showing cost of construction of roads and bridges to June 30, 1914.*

	Valuation as of June 30, 1914.		Valuation as of June 30, 1914.
Cost of roads and bridges to July 1, 1913.....	\$7,220,707.42	Completion of San German-Lajas Road.....	\$717.22
Construction of various sections of roads defrayed from proceeds of sale of bonds for road construction trust fund.....	271.37	Construction of Camuy-San Sebastian Road.....	2,281.01
Construction of certain bridges and culverts on road No. 3.....	554.98	Completion of Cabo Rojo-San German Road.....	3,884.55
Construction of bridges and culverts on road No. 3 between Carolina and Fajardo.....	6,719.65	Construction of bridge over Naguabo River.....	7,382.25
Completion of Vega Baja-Morovis road.....	4,104.86	Construction of Morovis River bridge.....	8,083.74
Completion of road between Aguada and Añasco.....	34,065.44	Construction of Corozal-Morovis Road.....	1,849.06
Construction of Arecibo-Lares road.....	33,549.65	Construction of bridges over Humacao River.....	5,953.55
Construction of Martín Peña-Bayamon road.....	34,307.24	Study of road from Barros to Coamo.....	2,342.12
Construction of bridges over Inabon, Cerrillos, and Portugues Rivers.....	35,226.92	Construction of bridges on Ponce-Yauco Road.....	839.98
Construction of Guaynabo-Pueblo Viejo road.....	17,221.12	Construction of bridges over Guayanilla River.....	8,066.09
Completion of Arecibo-Hatillo Road.....	11,692.01	Construction of Lajas-Yauco Road.....	12,160.26
Construction of road from road No. 2 to Florida Adentro.....	1,810.55	Completion of Las Piedras, San Lorenzo, and Naguabo-Juncos Road.....	789.02
Construction of Ciales-Juana Díaz Road.....	18,117.53	Termination of road in Vieques.....	3,564.53
Bridge and road construction between reform school and Mayaguez Playa.....	10,052.10	Complete the construction of various insular roads.....	34.15
Completion of road between Mayaguez and Maricao via Las Vegas.....	20,914.18	Bridge over rivers Vegas and Duey in jurisdiction of Yauco.....	9,859.63
Completion of road No. 2 between San Juan and Arecibo.....	3,528.00	Study of road from Hatillo to connect with Arecibo-Lares Road.....	445.71
Bridge over Sabana River at Luquillo.....	5,552.39	Construction of bridge over Mirasol stream.....	3,239.32
Construction of road No. 16 from Yauco to road No. 14.....	5,905.69		7,537,536.32
Construction of San Sebastian-Las Marias Road.....	1,743.03	Less net repayment to the appropriation "Insular road and bridge construction".....	450.04
		Total.....	7,537,086.28

EXHIBIT No. 13.—*Statement showing location by municipalities and valuation of real estate owned as of June 30, 1914.*

Municipalities.	Valuations as of July 1, 1913.	Additions during year.	Reductions during year.	Valuations as of June 30, 1914.
Adjuntas.....	\$3,120.00			\$3,120.00
Aguadilla.....	520.00			520.00
Agua Buenas.....	1,871.00			1,871.00
Aibonito.....	2,405.00			2,405.00
Añasco.....	262.00			262.00
Arecibo.....	108,880.00	\$600.00		109,480.00
Arroyo.....	200.00			200.00
Barceloneta.....	26,100.00			26,100.00
Barranquitas.....	760.00			760.00
Barros.....	7,281.00			7,281.00
Bayamon.....	175.00			175.00
Cabo Rojo.....	3,325.00			3,325.00
Caguas.....	1,060.00	1,080.00		2,140.00
Camuy.....	20.00			20.00
Carolina.....	1,950.00			1,950.00
Cayey.....	730.00			730.00
Ciales.....	498.00	2,840.00		3,338.00
Cidra.....	3,074.00			3,074.00
Coamo.....	210.00			210.00
Culebra.....	320.00			320.00
Dorado.....	550.00			550.00
Fajardo.....	7,912.00			7,912.00
Guanica.....	800.00			800.00
Guayama.....	21,300.00			21,300.00
Guayanilla.....	1,771.70			1,771.70
Humacao.....	3,000.00			3,000.00

EXHIBIT No. 13.—Statement showing location by municipalities and valuation of real estate owned as of June 30, 1914—Continued.

Municipalities.	Valuations as of July 1, 1913.	Additions during year.	Reductions during year.	Valuations as of June 30, 1914.
Isabela.....	\$766.00			\$766.00
Juana Diaz.....	1,786.00			1,786.00
Lajas.....	2,930.00			2,930.00
Las Marias.....	800.00			800.00
Las Piedras.....	120.00			120.00
Manati.....	150.00			150.00
Maricao.....	1,180.00	\$9,000.00		10,180.00
Mayaguez.....	65,285.00	14,878.62	\$850.00	79,313.62
Naranjito.....	1,062.00			1,062.00
Patillas.....	720.00			720.00
Penuelas.....	1,482.00			1,482.00
Ponce.....	38,834.00	50.00		38,884.00
Quebradillas.....	115.00			115.00
Rincon.....	50.00			50.00
Rio Grande.....	120.00			120.00
Rio Piedras.....	23,513.00			23,513.00
Sabana Grande.....	1,672.00			1,672.00
Salinas.....	1,468.00			1,468.00
San German.....	1,400.00			1,400.00
San Juan.....	5,173,823.68		8,559.25	5,165,264.43
San Lorenzo.....	75.00			75.00
San Sebastian.....	3,458.00			3,458.00
Santa Isabel.....	1,250.00			1,250.00
Toa Alta.....	40.00			40.00
Utua.....	18,817.00			18,817.00
Vega Baja.....	2,400.00			2,400.00
Vieques.....	1,528.00	4,000.00		5,528.00
Yabucoa.....	150.00			150.00
Yauco.....	27,320.00			27,320.00
Total.....	5,570,409.38	32,448.62	9,409.25	5,593,448.75

EXHIBIT No. 14.—Statement showing locations and valuations of public buildings, exclusive of real estate, as of June 30, 1914.

Location.	Description.	Valuation as of June 30, 1913.	Additions during year.	Valuation as of June 30, 1914.
Adjuntas.....	Rural school, Barrio Pastillo.....	\$250.00		\$250.00
Aguada.....	Rural school, Barrio Atalaya.....	250.00		250.00
Aguas Buenas.....	Rural school, Barrio Jagueyes.....	250.00		250.00
	Rural school, Barrio Mulas.....	250.00		250.00
Aibonito.....	Road House No. 21, Carretera No. 1.....	400.00		400.00
	Road House No. 22, Carretera No. 1.....	750.00		750.00
	Road House No. 23, Carretera No. 1.....	750.00		750.00
Añasco.....	Rural school, Barrio Casey Abajo.....	250.00		250.00
Arecibo.....	Sanitation office.....	1,400.00		1,400.00
	Sanitation stable.....	3,300.00		3,300.00
Arroyo.....	Rural school, Barrio Antigua.....		\$250.00	250.00
Barros.....	Rural school, Barrio Barros.....	250.00		250.00
	Road House No. 2, Carretera No. 4.....	1,000.00		1,000.00
Bayamon.....	Road House No. 1, Carretera No. 2.....	250.00		250.00
	Road House No. 2, Carretera No. 2.....	750.00		750.00
Caguas.....	Road House No. 10, Carretera No. 1.....	100.00		100.00
	Government building.....		2,000.00	2,000.00
	Road House No. 11, Carretera No. 1.....	50.00		50.00
	Road House No. 12, Carretera No. 1.....	100.00		100.00
	Road House No. 13, Carretera No. 1.....	500.00		500.00
	Road House No. 14, Carretera No. 1.....	150.00		150.00
	Road House No. 15, Carretera No. 1.....	750.00		750.00
	Road House No. 16, Carretera No. 1.....	750.00		750.00
Camuy.....	Rural school, Barrio Camuy Arriba.....	250.00		250.00
	Rural school, Barrio Piedra Gorda.....	250.00		250.00
	Rural school, Barrio Puente.....	250.00		250.00
	Rural school, Barrio Yeguada.....	250.00		250.00
Cayey.....	Road House No. 17, Carretera No. 1.....	750.00		750.00
	Road House No. 18, Carretera No. 1.....	750.00		750.00
	Road House No. 19, Carretera No. 1.....	750.00		750.00
	Road House No. 20, Carretera No. 1.....	750.00		750.00
	Road House No. 1, Carretera No. 4.....	750.00		750.00
Coamo.....	Road House No. 24, Carretera No. 1.....	600.00		600.00
	Road House No. 25, Carretera No. 1.....	750.00		750.00
	Road House No. 26, Carretera No. 1.....	750.00		750.00

EXHIBIT No. 14.—*Statement showing locations and valuations of public buildings, exclusive of real estate, as of June 30, 1914—Continued.*

Location.	Description.	Valuation as of June 30, 1913.	Additions during year.	Valuation as of June 30, 1914.
Culebra.....	Rural school.....	\$140.00		\$140.00
	Hospital and cistern.....	3,396.61		3,396.61
Guayama.....	Sanitation stable.....	2,810.00		2,810.00
	Road House No. 3, Carretera No. 4.....	3,000.00		3,000.00
	District jail.....		\$34.84	34.84
	Road House No. 4, Carretera No. 4.....	750.00		750.00
Guaynabo.....	Rural school, Barrio Guaraguas.....		250.00	250.00
Hatillo.....	Rural school, Barrio Bayaney.....	250.00		250.00
	Rural school, Barrio Yeguada Occidental.....	250.00		250.00
	Rural school, Barrio Pajuil.....		250.00	250.00
Humacao.....	Rural school, Barrio Buena Vista.....	250.00		250.00
	District jail.....	41.88	21,800.82	21,842.70
Jayuya.....	Rural school, Barrio Collores.....		250.00	250.00
Juana Diaz.....	Road House No. 27, Carretera No. 1.....	750.00		750.00
	Road House No. 28, Carretera No. 1.....	500.00		500.00
Las Marias.....	Rural school, Barrio Anones.....	250.00		250.00
Mayaguez.....	Reform school buildings.....	29,099.43	83,359.08	112,458.51
	Captain of the port building.....		5,500.00	5,500.00
	Buildings on United States experimental station grounds.....	5,000.00	5,578.64	10,578.64
	Sanitation stable.....	2,749.50		2,749.50
	House, San José Street.....		700.00	700.00
	Laboratory building.....		18,000.00	18,000.00
	Road House No. 1, Carretera No. 2, to Añasco.....	750.00		750.00
	Road House No. 2, to Añasco.....	750.00		750.00
	Road House No. 1, Carretera No. 2, to Yauco.....	750.00		750.00
	College of Agriculture and Mechanic Arts.....		46,845.01	46,845.01
	Road House No. 2, to Yauco.....	750.00		750.00
Moca.....	Rural school, Barrio Centro.....	250.00		250.00
Morovis.....	Rural school, Barrio Guzman Abajo.....	250.00		250.00
	Rural school, Barrio Perchas.....		250.00	250.00
	Rural school, Barrio Franquez.....	250.00		250.00
Peñuelas.....	Rural school, Barrio Coto.....	250.00		250.00
Naranjito.....	Rural school, Barrio Guadrana.....		250.00	250.00
Ponce.....	Blind asylum.....	45,000.00		45,000.00
	District court and jail.....	109,000.00		109,000.00
	Captain of port building.....	4,000.00		4,000.00
	Sanitation stable.....	4,644.58	355.42	5,000.00
	Sanitation office.....	1,380.00		1,380.00
	Frame building, Barrio Real.....	300.00		300.00
	Road House No. 29, Carretera No. 1.....	500.00		500.00
	Road House No. 30, Carretera No. 1.....	500.00		500.00
	Road House No. 31, Carretera No. 1.....	500.00		500.00
	Road House No. 1, Carretera No. 6.....	750.00		750.00
	Road House No. 2, Carretera No. 6.....	750.00		750.00
Río Piedras.....	Police barracks.....	3,600.00		3,600.00
	"La Convalescencia" Park.....	250.00	1,189.61	1,439.61
	Road House No. 5, Carretera No. 1.....	150.00		150.00
	Road House No. 6, Carretera No. 1.....	160.00		160.00
	Road House No. 7, Carretera No. 1.....	160.00		160.00
	Road House No. 8, Carretera No. 1.....	160.00		160.00
	Road House No. 9, Carretera No. 1.....	600.00		600.00
Sabana Grande.....	Rural school, Barrio Rincon.....	250.00		250.00
San Juan.....	Insane asylum.....	203,240.00		203,240.00
	Governor's palace.....	159,040.00	538.72	159,578.72
	Boy's charity school.....	152,199.93	6,960.36	159,160.29
	Military hospital.....	122,180.00		122,180.00
	Girls' charity school.....	88,400.00		88,400.00
	Legislative Assembly building.....	91,833.66	446.30	92,279.96
	Penitentiary.....	91,528.70	449.80	92,008.50
	Pink palace.....	93,650.00		93,650.00
	Intendencia.....	80,150.00		80,150.00
	Central grammar school.....	38,200.00		38,200.00
	"Pabellones del Estado Mayor".....	21,750.00		21,750.00
	Police headquarters.....	16,800.00	800.00	17,600.00
	Municipal jail asylum.....	13,500.00	13,500.00	
	Sanitation stables.....	10,012.93		10,012.93
	Quarantine hospital.....	14,416.84		14,416.84
	Office of secretary of Porto Rico.....	6,580.00		6,580.00
	Interior warehouse.....	6,520.00	550.89	7,070.89
	Quartermaster's dock.....	6,020.00		6,020.00
	Education warehouse.....	6,000.00		6,000.00
	Insular fair buildings.....	87,956.54	4,723.72	92,680.26
	Treasurer's residence.....	5,340.00		5,340.00
	Naval hospital.....	8,403.90		8,403.90
	Sanitation offices, naval station.....	5,039.29		5,039.29
	Sanitation offices, Marina, and leper colony.....	2,724.96	2,119.51	4,844.47
	Captain of port building.....	2,300.00		2,300.00
	Sanitary laundry.....	920.98		920.98

¹ Reduction.

EXHIBIT No 14.—*Statement showing locations and valuations of public buildings, exclusive of real estate, as of June 30, 1914*—Continued.

Location.	Description.	Valuation as of June 30, 1913.	Additions during year.	Valuation as of June 30, 1914.
San Juan	Road House No. 1, Carretera No. 1	\$300.00	.....	\$300.00
	Road House No. 2, Carretera No. 1	350.00	.....	350.00
	Road House No. 3, Carretera No. 1	120.00	.....	120.00
	Road House No. 4, Carretera No. 1	500.00	.....	500.00
	Sick animal quarantine	262.66	.....	262.66
San Lorenzo	Rural school, Barrio Florida	245.00	.....	245.00
Vega Baja	Rural school, Barrio Almirante, N	250.00	.....	250.00
	Rural school, Barrio Almirante, S	250.00	.....	250.00
	Rural school, Barrio Rio Prieto	250.00	.....	250.00
	Rural school, Sierra Alta	500.00	.....	500.00
Vega Alta	Rural school, Barrio Cienegueta .....	.....	\$250.00	250.00
Total .....	.....	1,583,037.39	203,702.72	1,773,240.11

EXHIBIT No. 15.—*Statement of accrued trust-fund balances as of June 30, 1914.*

[Receipts and expenditures not to be confused with those on cash basis, Exhibit No. 29.]

REDEMPTION FUND—ROAD-IMPROVEMENT BONDS.

Balance as of July 1, 1913.	\$414,207.29
Property tax collections	180,157.51
Delinquent taxes as of June 30, 1914.	4,759.70
Total	599,124.50
Interest on \$700,000 4 per cent bonds, payable Dec. 31, 1913.	\$14,000.00
Interest on \$650,000 4 per cent bonds, payable June 30, 1914.	13,000.00
Bonds retired under sinking-fund requirements Dec. 31, 1913	50,000.00
Repayment of taxes improperly collected	59.82
.....	77,059.82

Balance as of June 30, 1914.	522,064.68
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ROAD-IMPROVEMENT FUND.

Balance as of July 1, 1913.	1,399.90
Department of labor, charities, and correction, for subsistence of prisoners in road work	515.16
Total	1,915.06
Road-construction expenditures	597.29
Balance as of June 30, 1914.	1,317.77

MUNICIPAL BOND FUNDS.¹

Balance as of June 30, 1913	10,800.00
Deductions from taxes collected for municipalities	22,832.61
Total	33,632.61
Interest on bonds for year	33,632.61

CONSTRUCTION OF HARBOR IMPROVEMENTS AT SAN JUAN.

Balance as of July 1, 1913	89,288.37
Proceeds from sale of \$200,000 4 per cent bonds (par value)	200,000.00
Miscellaneous	305.05
Total	289,593.42
Construction work	86,195.78
Balance as of June 30, 1914	203,397.64

SAN JUAN HARBOR FUND.

Balance as of July 1, 1913	38,366.21
Harbor and dock fees at San Juan	25,372.48

¹ For payment of interest on their bonds.

Premium on bonds sold	\$1, 620. 00
Accrued interest on bonds sold	3, 333. 33
	<u>68, 692. 02</u>
Interest on \$100,000 4 per cent bonds: Six months, payable Dec. 31, 1913.....	\$2, 000. 00
Interest on \$300,000 4 per cent bonds: Six months, payable June 30, 1914.....	6, 000. 00
Per diems to members of harbor board, etc.....	195. 00
	<u>8, 195. 00</u>
Balance as of June 30, 1914.....	<u>60, 497. 02</u>

SCHOOL-BOARD BOND FUNDS.¹

Deductions from taxes collected for school boards.....	1, 477. 50
Interest on bonds for year.....	1, 477. 50

UNIVERSITY FUND.

Balance as of July 1, 1913.....	29, 808. 86
Proportion of court fines accrued.....	19, 853. 14
Sale of farm produce.....	474. 84
Rents from escheated inheritances.....	1, 310. 52
Miscellaneous receipts.....	1, 068. 55
Total.....	<u>52, 515. 91</u>
Expenditures.....	<u>21, 103. 41</u>
Balance as of June 30, 1914.....	<u>31, 412. 50</u>

UNIVERSITY AGRICULTURAL FUND.

Balance as of July 1, 1913.....	35, 182. 84
Federal appropriation, Morrill-Hatch Act.....	50, 000. 00
Miscellaneous receipts.....	402. 62
Total.....	<u>85, 585. 46</u>
Expenditures.....	<u>85, 576. 99</u>
Balance as of June 30, 1914.....	<u>8. 47</u>

PERMANENT UNIVERSITY FUND.

Balance as of July 1, 1913.....	9, 582. 19
Interest on bank balance.....	9. 15
Total.....	<u>9, 591. 34</u>
Purchase of bonds.....	<u>9, 500. 00</u>
Balance as of June 30, 1914.....	<u>91. 34</u>

SCHOOL-BUILDING FUND.

Balance as of July 1, 1913.....	94, 505. 80
Interest on loans.....	1, 403. 47
Loans account of building construction.....	14, 618. 07
Miscellaneous.....	118. 73
Total.....	<u>110, 646. 07</u>
School building construction.....	<u>29, 236. 24</u>
Balance as of June 30, 1914.....	<u>81, 409. 83</u>

SCHOOL-EXTENSION FUND.

Balance as of July 1, 1913.....	2, 160. 40
Cost of school site in Sabana Grande.....	600. 00
Balance as of June 30, 1914.....	<u>1, 560. 40</u>

¹ For payment of interest on their bonds.

FUNDS FOR INSULAR FAIR.

Balance as of July 1, 1913.....	\$1, 279. 57
Rent of property and other sources.....	589. 25
Total.....	1, 868. 82
Expenditures.....	1, 635. 24
Balance as of June 30, 1914.....	233. 58

SANITATION FUND FOR THE SUPPRESSION OF EPIDEMICS.

Balance as of July 1, 1913.....	7, 071. 29
Sanitary fines collected during year.....	3, 389. 50
Balance as of June 30, 1914.....	10, 460. 79

INSULAR POLICE RELIEF FUND.

Balance as of July 1, 1913.....	1, 465. 89
Fines imposed on policemen.....	482. 94
Total.....	1, 948. 83
Payments to beneficiaries.....	566. 05
Balance as of June 30, 1914.....	1, 382. 78

SALE OF ARTICLES, GIRLS' CHARITY SCHOOL.

Balance as of July 1, 1913.....	1, 422. 96
Sales of articles.....	84. 21
Total.....	1, 507. 17
Purchase of material, etc.....	21. 45
Balance as of June 30, 1914.....	1, 485. 72

SALE OF ARTICLES AND WORK DONE, BOYS' CHARITY SCHOOL.

Balance as of July 1, 1913.....	2, 210. 37
Sales of articles, band concerts, etc.....	1, 219. 69
Total.....	3, 430. 06
Purchase of material, etc.....	907. 26
Balance as of June 30, 1914.....	2, 522. 80

SALE OF ARTICLES, PENITENTIARY.

Balance as of July 1, 1913.....	4, 125. 14
Sale of articles.....	541. 10
Total.....	4, 666. 24
Purchase of material, etc.....	414. 68
Balance as of June 30, 1914.....	4, 251. 56

BOYS' CHARITY SCHOOL, RECREATION FUND.

50 per cent of receipts from band concerts.....	285. 00
Expended for library books, athletics, and amusements.....	146. 16
Balance as of June 30, 1914.....	138. 84

IRRIGATION FUND.

Balance as of July 1, 1913.....	635, 419. 97
Proceeds from sale of \$700,000, 4 per cent bonds.....	680, 693. 06
Interest on bank deposits.....	10, 483. 07
Loans from insular government.....	100, 060. 00
Receipts from operation of system.....	34, 942. 75

Repayment of unexpended balances by special disbursing officers.....	\$45,339.18
Accounts collectible.....	13,617.78
Miscellaneous.....	4,958.05
Total.....	<u>1,525,453.86</u>
Construction expenditures.....	\$868,409.49
Advances to special disbursing officers.....	52,562.16
Interest on bonds:	
Six months on \$4,000,000, 4 per cent bonds, payable Dec. 31, 1913.....	80,000.00
Six months on \$4,550,000, 4 per cent bonds, payable June 30, 1914.....	91,000.00
Bonds retired Dec. 31, 1913.....	150,000.00
Loans repaid to insular government (including interest)..<	100,955.55
Cost of operation of system.....	7,771.65
	<u>1,350,698.85</u>
Balance as of June 30, 1914.....	<u>174,755.01</u>

ALLOTMENTS FROM APPROPRIATIONS OF REVENUES COLLECTED ON IMPORTATIONS FROM
PORTO RICO.

Balance as of June 30, 1914.....	<u>\$6,614.19</u>
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No charges during the year.

OUTSTANDING LIABILITIES FUND.

Balance as of July 1, 1913.....	7,470.00
Accounts outstanding two years or more transferred during year.....	508.65
Total.....	<u>7,978.65</u>
Old accounts presented for payment.....	180.00
Balance as of June 30, 1914.....	<u>7,798.65</u>

MISCELLANEOUS TRUST FUNDS.

Balances as of June 30, 1914:	
United States Government (account of firearms).....	307.20
Redemption certificates of indebtedness outstanding.....	84.02
Voluntary payments for constructing "Cialitos River bridge"....	27.14
Ciales-Juana Diaz road section.....	6.43
Corozal-Barros road section.....	113.38
Vega-Alta-Baja road section.....	5.98
Consumo-Maricao road section.....	259.73
Construction of Caguas bridge, Caguas-Humacao road.....	53.91
Construction of Convento bridge, Bayamon-Comerio road.....	1.86
Sale of contractor's material, Comerio school.....	62.75
Total.....	<u>922.40</u>

REDEMPTION OF MUNICIPAL BONDS.

Deductions from taxes collected for municipalities.....	34,602.03
Payments to redeem bonds (bonds not all canceled, however, until July 1, 1914).....	28,718.70
Balance as of June 30, 1914.....	<u>5,883.33</u>

INDUSTRIAL AND COMMERCIAL LICENSES.

50 per cent of the collections for municipalities.....	203,280.30
Payments for municipalities.....	\$191,347.28
Refunds to licensees.....	10,697.72
Overdeposit due to collector.....	12.01
	<u>202,057.01</u>
Balance as of June 30, 1914.....	<u>1,223.29</u>

EXHIBIT No. 16.—*Statement of bond issues authorized, sold, and outstanding as of June 30, 1914.*

Authorization.	Description.	Date of—		Rate of inter- est.	Amount.			Interest payable.	Annual interest.
		Issue.	Maturity.		Authorized.	Issued.	Outstand- ing.		
Acts Mar. 8, 1906, and Feb. 13, 1907. . . .	Road construction, series of \$50,000, re- deemable yearly.	Jan. 1, 1907	Jan. 1, 1927	4	\$1,000,000	\$1,000,000	\$650,000	Jan. 1 and July 1	\$26,000
Act No. 25, Mar. 10, 1910.	Road construction.	Jan. 1, 1910	....do....	4	425,000	425,000	425,000	....do....	17,000
Act Sept. 18, 1908.	Irrigation, series \$150,000, redeemable yearly after 5 years.	Jan. 1, 1909	Jan. 1, 1934	4	3,000,000	3,000,000	2,850,000	....do....	114,000
Act No. 74, Mar. 9, 1911.	Irrigation series. \$100,000, redeemable yearly after 30 years.	Jan. 1, 1913	Jan. 1, 1943	4	1,000,000	1,000,000	1,000,000	....do....	40,000
Act No. 128, Aug. 8, 1913.	Irrigation series. \$100,000, redeemable yearly after 30 years.	Jan. 1, 1914	Jan. 1, 1969	4	1,700,000	700,000	700,000	....do....	28,000
Act No. 45, Mar. 7, 1912.	San Juan Harbor improvement, first issue.	Jan. 1, 1912	Jan. 1, 1937	4	500,000	100,000	100,000	....do....	4,000
Act No. 45, Mar. 7, 1912.	San Juan Harbor improvement, second issue.	Jan. 1, 1914	Jan. 1, 1939	4	.....	200,000	200,000	....do....	8,000
Total.					7,625,000	6,425,000	5,925,000		237,000

EXHIBIT No. 17.—*University of Porto Rico balance sheet at June 30, 1914.*

ASSETS.		LIABILITIES.
Current assets:		
Cash in hands of treasurer of Porto Rico—Balances of funds and appropriations—		
Trust funds.....	\$31,514.55	
Cash in suspense for purchase of bonds from permanent university fund, trust fund.....	9,500.00	
Fiscal year appropriations.....	11,259.29	
Balance of fiscal year appropriations available only for obligations contracted during fiscal years stated—		
1912-13.....	707.06	
1913-14.....	2,493.10	
	<u>\$55,474.00</u>	
Fixed assets:		
Real estate and improvements—		
Sites and grounds.....	37,836.17	
Buildings, Rio Piedras—		
Normal and practice.....	115,515.80	
University farm.....	14,907.60	
	<u>168,259.57</u>	
Equipment—		
Library books and equipment.....	45,297.18	
Textbooks.....	7,521.61	
Laboratory equipment and apparatus.....	17,830.31	
Furniture and fixtures.....	24,609.95	
Machinery and tools.....	5,447.90	
Vehicles and harness.....	2,068.89	
Live stock.....	7,172.56	
Military supplies.....	2,342.27	
	<u>112,290.67</u>	
		Trustees of the University of Porto Rico, amount of assets.....
		<u>\$336,024.24</u>
		336,024.24

EXHIBIT No. 18.—*University of Porto Rico surplus account at June 30, 1914.*

Operating expenses (as per Exhibit No. 19):		
College of Agriculture and Mechanic Arts.....	\$60,357.26	
Insular normal school.....	96,715.36	
College of Liberal Arts.....	5,186.92	
College of Law.....	1,800.00	
College of Pharmacy.....	1,822.97	
Administration.....	4,389.72	
	<u>\$170,272.23</u>	
Unexpended balance of appropriations, 1911-12, written off:		
Funds for University of Porto Rico.....	57.21	
Scholarships in the University of Porto Rico.....	578.59	
Scholarships, College of Agriculture, University of Porto Rico.....	180.20	
Contingent expenses, office board of trustees, University of Porto Rico.....	.89	
	<u>816.89</u>	
Net loss on property sold.....	52.00	
Deduction from assets for real estate and buildings transferred to The People of Porto Rico accounts.....	59,815.01	
	<u>336,024.24</u>	
Balance as of June 30, 1914.....		566,980.37
Balance as of July 1, 1913.....		\$408,932.50
General income:		
Federal appropriation, Morrill-Hatch Act.....		50,000.00
Insular government appropriations.....		\$50,000.00
University of Porto Rico, normal department.....		10,000.00
Scholarships in the university.....		500.00
Contingent expenses, office board of trustees, University of Porto Rico.....		5,000.00
College of Liberal Arts, University of Porto Rico.....		15,000.00
College of Agriculture and Mechanic Arts, University of Porto Rico.....		
Revenues:		
Court fines and fees.....	19,853.14	
Escheated inheritance.....	1,310.52	
Sale of farm produce.....	2,665.27	
Rent of property.....	1,320.98	
Sale of manual-training supplies.....	188.38	
Interest on bank balance, permanent university fund, trust fund.....	9.15	
Repayment, construction and improvement.....		4,183.78
Unclaimed wages, trust fund.....		483.52
Memorial fund (de Castro statue).....		2.24
		<u>1,712.67</u>
		566,980.37

EXHIBIT No. 19.—*University of Porto Rico—Detailed statement of operating expenses for the year ended June 30, 1914.*

College of Agriculture and Mechanic Arts:		
Salaries of teachers.....	\$32,663.70	
Other salaries and wages.....	9,367.47	
Repairs and maintenance.....	823.41	
Office supplies and expenses.....	1,164.87	
Scholarships.....	6,107.45	
School supplies.....	3,214.61	
Extension and teachers' institutes.....	190.90	
Farm expenses, Mayaguez.....	4,638.51	
Printing.....	375.94	
Telegraph, telephone, and cable.....	68.74	
Care of buildings and grounds.....	1,132.78	
Miscellaneous.....	608.88	
Normal College:		\$60,356.27
Salaries of teachers.....	64,514.25	
Other salaries and wages.....	11,415.43	
Light, water, etc.....	828.67	
Repairs and maintenance.....	1,502.10	
Office supplies and expenses.....	435.53	
Scholarships.....	9,902.71	
School supplies.....	6,261.56	
Care of buildings and grounds.....	1,411.62	
Farm expenses, Rio Piedras.....	81.18	
Repairs to equipment.....	223.17	
Miscellaneous.....	139.14	
College of Liberal Arts:		96,715.36
Salaries of teachers.....	1,640.00	
Other salaries and wages.....	3,000.00	
Office supplies and expenses.....	44.13	
School supplies.....	397.79	
Repairs to equipment.....	5.00	
Miscellaneous.....	100.00	
College of Law, salaries to teachers.....		5,186.92
College of Pharmacy:		1,800.00
Salaries of teachers.....	1,350.00	
School supplies.....	472.97	
Administration:		1,822.97
Salaries.....	3,629.75	
Office supplies and expenses.....	423.55	
Travel expenses.....	210.37	
Printing, etc.....	75.01	
Telegraph, telephone, and cable.....	51.04	
Total.....		4,389.72
Total.....		170,272.23

EXHIBIT No. 20.—*University of Porto Rico—Statement of additions to capital accounts for the period from July 1, 1913, to June 30, 1914.*

	Total, July 1, 1913.	Additions during year.	Total, June 30, 1914.
Real estate improvements—sites and grounds.....	\$36,412.76	\$1,423.41	\$37,836.17
Buildings:			
Rio Piedras—			
Normal and practice.....	79,974.74	35,541.06	115,515.80
University farm.....	14,907.60		14,907.60
Mayaguez—			
College of Agriculture and Mechanic Arts.....	30,638.88	16,206.13	46,845.01
Total.....	161,933.98	53,170.60	168,259.57

¹ Transferred to The People of Porto Rico accounts. Deductions from total of real estate and buildings include \$12,970 deducted from additions to real estate to arrive at net amount shown.

EXHIBIT No. 20.—*University of Porto Rico—Statement of additions to capital accounts for the period from July 1, 1913, to June 30, 1914—Continued.*

	Total, July 1, 1913.	Additions during year.	Total, June 30, 1914.
Equipment:			
Library books and equipment.....	\$42,303.10	\$2,994.08	\$45,297.18
Textbooks.....	3,960.86	3,560.75	7,521.61
Laboratory equipment and apparatus.....	12,652.15	5,178.16	17,830.31
Furniture and fixtures.....	17,180.59	7,429.36	24,609.95
Machinery and tools.....	5,280.03	167.87	5,447.90
Vehicles and harness.....	2,000.36	68.53	2,068.89
Live stock.....	7,292.56	¹ 120.00	7,172.56
Military supplies.....	1,700.88	561.39	2,342.27
Total.....	92,450.53	19,840.14	112,290.67
Total real estate and equipment.....	254,384.51	73,010.74	280,550.24

¹ Credit.

EXHIBIT No. 21.—*Comparative statement showing assessed valuation of property for the years ended June 30, 1914, and June 30, 1913, property taxes assessed, collections thereon during and the balance unpaid at the close of the respective years.*

	Year ending June 30—		Increase.
	1914	1913	
Assessed valuation of property.....	\$181,910,512.00	\$179,272,023.00	\$2,638,489.00
Taxes assessed:			
Insular bond redemption tax.....	183,193.31	180,003.53	3,189.78
Insular property tax.....	184,710.94	181,509.09	3,201.85
Sanitation tax.....	197,853.14	194,398.63	3,454.51
Municipal property tax.....	1,091,228.77	1,085,278.62	5,950.15
School board tax.....	592,498.90	584,969.57	7,529.33
Total.....	2,249,485.06	2,226,159.44	23,325.62
Tax collections.....	2,196,084.42	2,176,142.20	19,942.22
Delinquent taxes.....	53,400.64	50,017.24	3,383.40

EXHIBIT No. 22.—*Statement showing distribution of tax collections for the years ending June 30, 1914, and June 30, 1913.*

	Year ending June 30—		Increase.	Decrease.
	1914	1913		
Tax collections:¹				
Current year.....	\$2,196,084.42	\$2,176,142.20	\$19,942.22	
Prior years.....	93,386.69	38,467.33	54,919.36	
Total.....	2,289,471.11	2,214,609.53	74,861.58	
Distribution:				
Insular government—				
General purposes.....	186,087.07	177,585.20	8,501.87	
Bond redemption.....	184,554.80	175,953.11	8,601.69	
Sanitation purposes.....	199,010.58	189,419.46	9,591.12	
Total.....	569,652.45	542,957.77	26,694.68	
Municipalities.....	1,101,595.61	1,063,283.17	38,312.44	
School boards.....	596,944.47	572,129.13	24,815.34	
Protested taxes.....	21,278.58	36,239.46		\$14,960.88
Total.....	2,289,471.11	2,214,609.53	74,861.58	14,960.88

¹ Audited, not cash, collections.

EXHIBIT No. 23.—Condition of the insular treasury at the beginning and close of the fiscal year ending June 30, 1914.

Cash balance at the beginning of business, July 1, 1913, distributed in the following depositaries:

In San Juan, P. R.:	
American Colonial Bank of Porto Rico.....	\$873, 850. 80
Royal Bank of Canada.....	1, 139, 846. 94
Bank of Nova Scotia.....	250, 000. 00
Banco Comercial de Puerto Rico.....	100, 000. 00
Banco Territorial and Agricola de Puerto Rico.....	60, 000. 00
Total.....	2, 423, 697. 74
In Ponce, P. R., Credito & Ahorro Ponceño.....	50, 000. 00
Total.....	2, 473, 697. 74
Remittances in transit.....	227, 570. 39
Total.....	2, 701, 268. 13
Less outstanding vouchers and pay checks.....	318, 861. 04
	\$2, 382, 407. 09
Total receipts of the treasurer of Porto Rico for the year ending June 30, 1914 (see Exhibit No. 24).....	10, 261, 253. 22
Total to be accounted for.....	12, 643, 660. 31

Total expenditures of the treasurer of Porto Rico for the fiscal year ending June 30, 1914 (see Exhibit No. 24)..... 11, 206, 322. 00

Cash balance at close of business, June 30, 1914, distributed in the following depositaries:

In San Juan, P. R.:	
American Colonial Bank of Porto Rico.....	\$468, 258. 52
Royal Bank of Canada.....	57, 256. 66
Banco Comercial de Puerto Rico.....	100, 000. 00
Banco Territorial & Agricola de Puerto Rico.....	60, 000. 00
Total.....	685, 515. 18
In Ponce, P. R., Credito & Ahorro Ponceño.....	50, 000. 00
In New York, N. Y., Guaranty Trust Co., of New York.....	54, 370. 00
Total.....	789, 885. 18
Remittances in transit.....	499, 951. 15
Municipal bonds.....	819, 500. 00
School board bonds.....	140, 000. 00
	2, 249, 336. 33
Less outstanding vouchers and pay checks.....	811, 998. 02
	1, 437, 338. 31
As above.....	12, 643, 660. 31
This balance of the insular government is composed as follows:	
Insular revenue, available for expenditures under authority of legislative appropriations.....	283, 273. 23
Trust fund.....	1, 154, 065. 08
Total as above.....	1, 437, 338. 31

EXHIBIT No. 24.—Statement of cash receipts and disbursements for the year ending June 30, 1914.

	Insular revenues.	Trust funds.	Total.
Cash balance as of July 1, 1913.....	\$930, 024. 91	\$1, 452, 382. 18	\$2, 382, 407. 09
Receipts:			
Customs.....	674, 000. 00		674, 000. 00
Excise taxes and property taxes for municipalities.....	2, 843, 561. 46	1, 967, 646. 64	4, 811, 208. 10
Industrial and commercial license taxes.....	231, 417. 59	1 203, 280. 30	434, 697. 89

¹ Collected for municipalities.

EXHIBIT No. 24.—*Statement of cash receipts and disbursements for the year ending June 30, 1914*—Continued.

	Insular revenues.	Trust funds.	Total.
Receipts—Continued:			
Property taxes, insular proportion	\$186,086.99		\$186,086.99
Income tax	50,423.87		50,423.87
Inheritance tax	25,867.05		25,867.05
Proportion of municipal income for sanitation includes property taxes for sanitation	279,252.20		279,252.20
Court fines and fees	115,836.11	¹ 3,389.50	119,225.61
Harbor and dock fees	21,936.27	² 25,372.48	47,308.75
Telephone and telegraph receipts	68,797.68		68,797.68
Interest	84,780.49	³ 10,124.86	94,905.35
Royalties on franchises	13,641.58		13,641.58
Taxes on insurance premiums	23,785.01		23,585.01
Rent of property	12,356.23		12,356.23
Sale of Government property	9,597.44	366.30	9,963.74
United States Government (Morrill-Hatch Act)		⁴ 50,000.00	50,000.00
Proceeds from sale of bonds		⁵ 886,363.05	886,363.05
Loan from Guaranty Trust Co., of New York	100,000.00		100,000.00
Redemption of municipal bonds	2,500.00		2,500.00
Miscellaneous	10,262.73	⁶ 178,889.73	189,152.46
Bureau of supplies, printing, and transportation repayments	721,122.84		721,122.84
Repayments of loans by municipalities	868,898.12		868,898.12
Repayments of loans by school boards	167,662.53		167,662.53
Repayments of Irrigation Service	100,000.00		100,000.00
Other repayments	173,362.38		173,362.38
Transfers		150,871.79	150,871.79
Insular government receipts	6,784,948.57	3,476,304.65	10,261,253.22
Total	7,714,973.48	4,928,686.83	12,643,660.31
Disbursements:			
Appropriations—			
1911-12	2,349.81		2,349.81
1912-13	229,850.77		229,850.77
1913-14	4,931,352.89		4,931,352.89
No fiscal year	1,476,317.66		1,476,317.66
Indefinite—			
Relief of municipalities (loans)	427,286.14		427,286.14
Relief of school boards (loans)	156,379.11		156,379.11
Miscellaneous	54,792.08		54,792.08
Municipalities tax account		1,083,672.63	1,083,672.63
School boards tax account		588,793.50	588,793.50
Insular bond redemption tax		77,091.73	77,091.73
Irrigation construction		1,394,041.28	1,394,041.28
School building funds		29,865.13	29,865.13
University fund		21,772.61	21,772.61
University agricultural fund		87,257.07	87,257.07
Permanent university fund		9,500.00	9,500.00
Funds for insular fair		2,415.82	2,415.82
Taxes paid under protest		99,928.40	99,928.40
Cash bond deposits		6,974.00	6,974.00
Construction of harbor improvements at San Juan		87,017.98	87,017.98
Municipal bond funds		33,632.61	33,632.61
School board bond funds		1,477.50	1,477.50
Redemption of municipal bonds		28,718.70	28,718.70
Industrial and commercial licenses (paid to municipalities)		202,045.00	202,045.00
Miscellaneous		20,417.79	20,417.79
Transfers	150,871.79		150,871.79
Municipal bonds redeemed	2,500.00		2,500.00
Insular government disbursements	7,431,700.25	⁷ 3,774,621.75	11,206,322.00
Balance as of June 30, 1914	283,273.23	1,154,065.08	1,437,338.31
Grand total	7,714,973.48	4,928,686.83	12,643,660.31

¹ In addition to the amounts shown under trust funds, \$19,853.14, representing 50 per cent of the net income from fines collected by insular courts, has been transferred to the university fund, trust fund, by warrant in accordance with law.

² Deposited in San Juan Harbor fund.

³ Deposited in irrigation fund.

⁴ Deposited in university agricultural fund.

⁵ Deposited in the following trust funds after deduction of interest shown:

San Juan Harbor fund	\$4,953.33
Construction of harbor improvements at San Juan	200,000.00
Irrigation fund	680,693.06
Interest deducted from proceeds of sale of irrigation bonds by Guaranty Trust Co., of New York for notes of insular government	716.66

⁶ \$100,000 of this amount is a loan secured by a note given by the Treasurer to the Guaranty Trust Co., of New York, and in addition to the amounts shown \$1,310.52 has been transferred to the university fund, trust fund, by warrant in accordance with law.

⁷ To secure the total disbursements of Exhibit No. 25 deduct transfers and municipal bonds redeemed.

EXHIBIT No. 25.—Consolidated statement of insular revenue appropriations for the fiscal years 1913-14, 1912-13, 1911-12, no fiscal year and indefinite, and operations affecting them during the year ended June 30, 1914. (Not to be confused with expense accounts of Exhibit No. 6.)

(Tables omitted—copy on file.)

EXHIBIT No. 26.—Recapitulation by departments.

Departments.	Balance unexpended July 1, 1913 (see column No. 5).	Additional appropriations (see note, Exhibit 27).	Repayments and transfers from other appropriations (see note, Exhibit 27).	Total credits.	Debit balances indefinite appropriations July 1, 1913 (see note, Exhibit 27).	Cash disbursements (see note, Exhibit 27).	Transfers to other appropriations.	Lapses (see note, No. 27).	Total debits.	Balances unexpended June 30, 1914.
Legislative:										
Executive Council.....	\$19,747.66	\$43,450.00	\$16,983.54	\$80,181.20	.....	\$50,324.02	\$16,913.77	.....	\$67,237.79	\$12,943.41
House of Delegates.....	7,837.53	41,391.85	2,180.75	51,410.13	.....	41,898.24	2,180.75	\$1,423.90	43,619.74	5,790.39
Miscellaneous legislative.....	1,870.93	3,000.00	2,870.43	5,741.86	.....	2,344.81	69.77	.....	2,414.58	3,327.28
Total.....	29,456.12	87,841.85	20,035.22	137,333.19	116.85	94,567.07	19,164.29	1,423.90	115,272.11	22,061.08
Executive:										
Office of the governor.....	5,580.62	30,385.00	7,338.01	43,303.63	.....	38,586.62	1,833.79	21.21	40,441.62	2,862.01
Office of the secretary.....	6,948.21	58,540.00	1,655.32	67,143.73	.....	54,494.39	1,500.00	155.10	56,149.49	10,994.24
Bureau of supplies, printing, and transportation.....	31,811.75	46,370.00	721,122.84	752,934.59	.....	731,768.58	1,800.00	82.86	731,789.58	21,166.01
Office of the attorney general.....	532.68	.....	2,332.56	49,235.24	.....	43,406.40	280,783.48	877.06	45,289.26	3,945.98
Office of the treasurer.....	45,543.65	278,000.00	33,306.51	326,850.16	.....	280,783.48	32,839.70	20.73	314,220.24	42,389.92
Office of the auditor.....	2,903.76	73,940.00	77.38	76,943.14	.....	69,278.49	2.81	.....	69,302.03	7,641.11
Department of interior.....	1,624,823.96	679,898.25	140,100.32	2,444,822.73	24,043.30	1,168,936.58	32,112.47	16,324.57	1,241,416.92	1,203,405.81
Department of education.....	243,853.83	2,136,224.39	32,931.75	2,413,029.97	34,393.84	1,921,702.39	69,536.93	5,326.35	2,030,959.51	382,070.46
Insular library.....	806.79	9,520.00	365.00	10,981.79	.....	9,926.24	65.00	.....	10,753.32	226.47
Government of the island of Culebra.....	2,120.83	2,770.00	.....	4,899.83	.....	2,970.02	.....	1,814.37	4,784.39	115.44
Department of labor, charities, and correction.....	68,403.88	428,116.00	42,814.98	539,336.86	.....	452,394.53	37,162.81	9,878.92	499,436.26	39,900.60
Insular police.....	40,790.25	484,300.00	26,995.12	552,085.37	.....	528,303.20	13,097.51	1,228.40	542,629.11	9,456.26
Sanitation service.....	204,331.72	1,043,562.84	37,340.50	1,285,435.06	472,039.94	585,473.63	23,585.46	42,030.81	1,123,149.84	162,285.22
Commercial and agricultural development.....	70,478.55	73,791.55	578.75	144,848.85	.....	50,728.51	.....	18,226.66	68,955.17	75,893.68
Civil-service commission.....	10,19	12,720.00	500.00	13,230.19	.....	10,596.82	500.00	3.02	10,599.84	2,680.35
Miscellaneous.....	264,373.89	497,062.30	1,147,044.58	1,908,480.77	794,523.05	687,288.15	110,544.51	1,067.64	1,593,423.35	315,057.42
Total.....	2,613,617.56	5,855,290.33	2,194,724.02	10,663,601.91	1,325,000.13	6,636,138.03	324,600.99	97,841.78	8,383,580.93	2,280,020.98

EXHIBIT No. 26.—*Recapitulation by departments*—Continued.

Departments.	Balance unexpended July 1, 1913 (see column No. 5).	Additional appropriations (see note, Exhibit 27).	Repayments and transfers from other appropriations (see note, Exhibit 27).	Total credits.	Debit bal- ances indef- inite appro- priations July 1, 1913 (see note, Exhibit 27).	Cash dis- bursements (see note, Exhibit 27).	Transfers to other appropriations.	Lapses (see note, Exhibit No. 27).	Total debits.	Balances unexpended June 30, 1914.
Judicial:										
United States district court.....	\$5,685.74	\$52,590.00	\$5,515.56	\$63,791.30	.....	\$53,745.87	\$4,410.28	\$2,047.44	\$60,203.59	\$2,587.71
Insular courts.....	50,611.83	411,750.00	13,982.90	476,344.73	.....	434,176.82	5,908.06	5,228.48	445,313.36	31,031.37
Registrars of property.....	4,765.80	56,180.00	.....	60,945.80	.....	59,700.67	.....	125.71	59,826.38	1,119.42
Total.....	61,063.37	520,520.00	19,498.46	601,081.83	.....	547,623.36	10,318.34	7,401.63	565,343.33	35,738.50
Grand total.....	2,704,137.05	6,463,622.18	2,234,257.70	11,402,016.93	\$1,325,116.98	7,278,328.46	354,083.62	106,667.31	9,064,196.37	2,337,820.56

EXHIBIT No. 27.—*Recapitulation by fiscal years.*

	Balance unexpended July 1, 1913 (see column No. 5).	Additional appropri- ations. ¹	Repayments and transfers from other appropri- ations.	Total credits.	Debit bal- ances indef- inite appor- tations, July 1, 1913. ²	Cash dis- bursements. ³	Transfers to other appor- tations.	Lapses.	Total debits.	Balance unexpended June 30, 1914.
Fiscal year 1913-14.										
Fiscal year 1912-13.	\$345,479.43	\$5,291,621.03	\$216,436.26	\$5,508,037.29		\$4,931,352.89	\$88,205.23		\$5,019,558.12	\$488,499.17
Fiscal year 1911-12.	89,998.52	125.00	57,360.43	402,839.86		229,850.77	107,957.96		337,808.73	65,031.13
No fiscal year.	2,208,719.10	195,471.85	1,451.76	91,513.28		2,340.81	914.69	\$88,250.78	91,513.28	
Indefinite.			821,248.69	3,283,433.64		1,476,317.66	6,415.19	\$18,416.53	1,501,149.38	1,784,290.26
Relief of municipalities.		\$245,205.70	868,898.12	1,114,103.82	\$686,817.68	427,286.14			1,114,103.82	
Relief of school boards.		\$33,818.56	167,682.53	221,481.09	65,401.98	156,379.11			221,481.09	
Irrigation service advances.			100,000.00	100,000.00			100,000.00		100,000.00	
Miscellaneous.		677,380.04	1,194.91	678,574.95	573,197.32	54,792.08	50,590.55		678,574.95	
Total.	2,704,137.05	6,463,622.18	2,224,257.70	11,402,016.93	1,325,116.98	7,278,328.46	354,083.62	106,667.31	9,064,196.37	2,337,820.56

¹ This column covers appropriations made during the legislative session of March, 1913, and suit sequentially for the fiscal year 1912-14, to cover deficiencies of that year and other years for no definite fiscal year, and in addition appropriations authorized during past and present years to meet expenditures from indefinite appropriations.

² These balances include all expenditures from indefinite appropriations for the years ended June 30, 1912 and 1913, appropriation warrants for which, according to the now superseded custom, were not issued until this year. Such appropriations will be closed out at least once a year hereafter, to carry all unexpended balances at the close of the year, and the amounts are included in the column for repayments.

³ Cash disbursements include advances to disbursing officers and not their net disbursements. They are required to carry all unexpended balances at the close of the year, and the amounts are included in the column for repayments.

⁴ Although the balances of these appropriations can not, until July 1, 1914, be actually closed by surplus fund warrants, as provided by law for appropriations that remain on the books of the auditor for more than two years after the expiration of the year for which they are made, the balances are no longer available for expenditure, and it is considered proper to show them in this way.

⁵ Appropriations canceled by surplus fund warrants either by action of the legislature or by the 2-year limit in cases where no expenditures had been made within that time.

⁶ No appropriation warrants are necessary for these two appropriations, representing loans made to municipalities and school boards, because they are indefinite. No fiscal year appropriations and the repayment of the loans would close them. The credits by appropriations are given here to offset the debit balances in the accounts, which would otherwise falsely reduce the combined balances of all classes unexpended June 30, 1914.

EXHIBIT No. 28.—*Insular revenues, statement of cash receipts and disbursements from July 1, 1906, to June 30, 1914, by years. (Not to be confused with accrued revenues, Exhibit No. 5, and accrued expenses, Exhibit No. 6.)*

	1907	1908	1909	1910	1911	1912	1913	1914
Balance on hand beginning of period.....								\$930,024.91
Receipts:								
Customs.....	1,138,555.61	979,990.43	803,386.35	\$79,362.43	1,065,998.95	1,180,502.00	1,028,201.95	674,000.00
Property taxes, insular proportion.....	169,375.51	178,448.63	122,283.39	127,245.20	136,408.09	162,876.71	177,585.21	186,086.99
Excise taxes.....								
Tobacco stamps.....	149,396.97	153,967.66	169,917.13	185,400.33	202,128.79	223,365.25	248,967.45	1,166,212.22
Other stamps.....	1,802,281.59	1,763,446.66	1,773,099.20	1,885,668.48	2,017,175.72	2,355,549.32	2,281,206.42	1,677,349.24
Inheritance taxes.....	10,626.01	7,752.52	10,942.08	25,160.51	15,161.42	36,440.06	24,897.74	25,867.08
Telegraph and telephone receipts.....	59,226.07	46,659.77	52,031.03	60,634.59	66,352.88	71,072.16	65,635.88	68,797.64
Court fines and fees.....	83,729.93	71,465.50	75,985.62	75,703.54	98,775.45	120,074.30	120,048.82	115,836.11
Harbor and dock fees.....	34,785.72	36,195.71	35,019.91	38,097.59	50,026.81	54,165.26	57,326.37	21,936.27
Interest.....	20,558.63	62,405.06	58,502.21	88,778.06	41,779.59	63,750.51	83,863.21	84,780.49
Industrial and commercial license taxes.....								231,417.59
Income tax.....								50,423.87
Proportion of municipal income for sanitation (includes property taxes for sanitation in 1914).....								
Miscellaneous.....	152,418.99	66,354.81	78,573.33	85,181.68	91,462.19	91,372.50	334,930.87	279,252.20
Total insular revenue.....	3,620,950.32	3,396,686.75	3,175,740.25	3,451,836.41	3,986,745.84	4,558,803.83	4,382,544.02	4,753,402.70
Repayments of loans by municipalities and school boards.....	82,715.05	115,000.52	132,586.11	136,681.54	118,603.22	110,072.05	130,806.25	1,036,560.65
Repayments and transfers.....	131,504.38	38,704.06	240,634.62	48,221.17	49,649.36	82,966.78	150,207.32	273,362.38
Bureau of supplies, printing, and transportation repayments.....	29,143.61	52,147.28		1107,822.42	274,405.34	684,379.87	753,403.43	721,122.84
Total revenues and repayments.....	3,864,313.36	3,572,547.61	3,548,960.98	3,744,568.54	4,427,403.76	5,436,223.43	5,427,051.02	6,784,948.57
Total.....	4,269,528.54	4,612,822.37	4,621,287.37	4,270,671.06	5,140,426.13	6,650,224.10	7,221,605.48	7,714,973.48
Disbursements:								
Legislative—								
Executive council.....	28,304.88	28,232.91	29,395.25	30,008.52	31,824.18	31,039.56	44,552.50	50,324.02
House of delegates.....	25,097.36	24,421.61	25,692.62	23,475.62	25,667.74	25,141.82	30,326.57	41,898.24
Miscellaneous legislative—								
Printing and publication of laws.....	978.80	1,377.20	1,933.13		3,104.68	2,491.99	2,129.07	2,070.72
Commission for study of employer's liability law.....								274.09
Executive—								
Insular police.....	415,646.44	422,864.92	499,905.94	466,666.06	446,967.49	416,923.96	482,919.20	528,303.20
Office of the governor and secretary (exclusive of bureau of supplies, printing, and transportation).....	40,333.99	37,379.90	39,492.56	40,920.32	64,562.31	46,437.29	84,260.34	93,081.01
Office of attorney general.....	25,686.35	27,359.36	27,359.36	30,507.92	32,764.14	48,465.68	43,360.13	43,406.40
Office of the treasurer.....	198,393.83	191,418.52	206,068.24	208,469.98	237,046.78	226,051.68	267,303.34	280,783.48
Office of the auditor.....	28,307.20	35,383.51	42,001.32	40,384.32	46,861.27	48,703.87	74,038.69	63,278.49
Department of the interior—								
Office of the commissioner.....	48,365.24	60,704.84	94,452.93	94,326.51	82,563.66	95,954.04	119,910.39	109,723.19

Maintenance and repair of public roads and bridges.	340,767.38	381,459.91	536,706.53	313,196.69	392,600.93	376,749.29	337,193.23	709,674.34
Maintenance and repair of public buildings.	94,959.79	92,774.60	75,232.76	96,177.90	59,335.99	64,994.41	57,712.73	99,961.11
Insular telegraph.	68,578.46	82,807.01	75,953.47	72,119.50	77,202.46	81,754.44	75,089.91	88,808.92
Miscellaneous (includes construction, maintenance, and repair of harbor improvement and \$510.38 for buildings of Insular fair).	6,211.42	42,160.59	71,032.74	13,555.33	7,312.01	15,515.74	244,869.56	50,709.02
Department of education—								
Office of the commissioner.	32,255.79	72,320.49	43,566.40	43,172.65	43,029.03	40,941.50	49,156.49	62,753.53
Public schools.	578,808.86	603,367.67	812,362.94	761,981.53	804,899.58	881,376.13	922,100.82	1,640,824.34
University of Porto Rico.	19,785.48	20,436.35	55,679.16	36,625.49	61,418.06	76,559.71	82,397.32	120,325.94
Miscellaneous (includes donations for educational buildings).	20,670.28	28,824.03	62,487.47	45,336.35	26,072.06	24,762.11	30,743.54	97,798.58
Sanitation service—								
General.	44,077.88	61,977.46	29,024.89	6,673.74	33,451.37	582,122.63	839,086.38	570,231.11
Department of labor, charities, and correction—						166.00		15,242.53
General.	288,363.84	346,508.77	357,634.55	398,535.46	398,203.33	308,016.62	371,842.92	493,720.05
Maintenance of prisoners in municipal jails.	9,713.44	13,344.67	12,690.81	13,204.82	14,735.65	14,154.84	12,935.72	12,665.48
Government of the Island of Culebra.							6,133.96	2,970.02
Porto Rico code commission.	5,786.75	5,926.63	7,102.13	607.42	11,501.32	9,385.80	13,556.48	10,006.82
Civil Service Commission.		6,993.60	11,408.72	9,993.09	4,797.92	4,283.35	8,054.41	9,926.24
Insular Library.	2,542.96	4,001.01	4,376.21					
Miscellaneous (see also loans to municipalities and school boards).								
General.	7,730.67	6,347.01	75,261.87	2,837.97	2,120.61	1,356.21	43,528.84	80,175.89
Election expenses.	42,548.75	10,047.63	28,587.27	3,170.97	31,169.54	7,214.79		4,723.87
Insular fair (\$510.38 for buildings under department of interior).								
Judicial.	356,842.02	379,140.07	418,005.29	420,834.57	443,366.26	461,383.91	35,000.00	9,793.14
Purchases and expenses, bureau of supplies, printing, and transportation.	43,802.86	33,346.12	27,827.02	35,460.57	158,363.93	127,687.61	526,981.65	527,252.15
Miscellaneous (unassigned).								20,371.21
Loans to municipalities (under miscellaneous).	35,197.64	44,244.18	100,091.12	174,650.30	284,903.09	660,377.90	742,151.04	731,768.58
Loans to school boards (executive exhibit No. 25).	113,877.63	222,993.63	173,335.14	30,849.80	19,200.00	32,700.00	317,508.25	497,286.14
Commercial and agricultural development board of commissioners of agriculture.	21,256.00	71,674.01	100,284.90	28,643.14	17,385.80	294.60	5,000.00	156,379.11
Promoting the development of commerce and agriculture of Porto Rico.							13,341.03	19,257.51
Miscellaneous.							31,068.19	29,379.85
Other disbursements.							2,091.15	2,500.00
Repayments and transfers.							42,752.00	150,877.79
							38,492.55	
Total disbursements, loans, repayments, and transfers.	3,219,885.19	3,511,599.20	4,095,184.85	3,559,648.69	3,926,425.46	4,855,669.64	6,291,580.57	7,431,700.25
Balance on hand June 30, 1914.	1,049,643.35	1,101,223.17	526,102.52	711,022.52	1,214,000.67	1,794,554.46	930,024.91	283,273.23
Total.	4,269,528.54	4,612,822.37	4,621,287.37	4,270,671.06	5,140,426.13	6,650,224.10	7,221,605.48	7,714,973.48

¹ There was paid out of insular revenues in 1907, \$9,368.59 and in 1908, \$28,896.78 for account of trust fund, the moneys having been taken up originally as insular revenues instead of trust-fund receipts, hence the difference between the balances carried forward these years.

Note.—This statement is stated in the form of previous years for comparison, and the classifications do not exactly agree with the statements of the current year. This and the following statement are not for income and expenses but for cash receipts and disbursements vastly different in their nature.

EXHIBIT No. 29.

TRUST FUND.

Statement of receipts and disbursements from July 1, 1906, to June 30, 1914, by years. (Not to be confused with expense accounts of Exhibit No. 6.)

Description.	1907	1908	1909	1910	1911	1912	1913	1914
Balance on hand at beginning of period.....	\$213,091.23	\$1,390,138.80	\$930,366.04	\$3,172,679.92	\$2,918,025.84	\$2,801,443.58	\$1,328,828.68	\$1,452,382.18
Receipts:								
Municipal bond redemption tax—								
San Juan.....	60,006.18	67,557.03	72,509.58	78,007.80	93,315.77	77,757.05	26,911.00	33,096.66
Mayaguez.....	43,836.46	35,251.44	25,439.94	25,853.42	27,915.66	29,497.37	14,329.99	49.88
Ponce.....	27,101.97	23,335.20	23,199.49	24,229.78	23,698.36	25,670.37	15,265.06	15,264.80
Arecibo.....	17,843.84	9,241.71	9,085.25	9,901.29	11,508.29	15,552.82	7,687.89	6,341.87
Municipal property tax—								
General fund.....	694,119.95	724,063.37	734,003.61	764,777.56	820,942.53	981,185.03	879,503.88	922,334.63
Road fund.....	75,879.32	79,112.98	82,138.05	85,423.61	90,972.19	109,329.14	119,583.24	124,507.33
School fund.....	193,811.50	200,750.84	271,966.05	283,400.29	303,971.43	363,504.97	396,168.46	415,283.76
School tax.....	78,441.87	98,936.19	106,016.24	120,441.91	130,476.33	160,560.17	175,960.10	181,660.49
Construction of harbor improvements at San Juan.....							100,657.11	200,305.05
San Juan harbor fund.....	186,296.55	120,225.88	119,678.21	125,358.41	135,605.02	177,270.13	31,245.37	30,325.81
Insular bond redemption tax.....							175,953.09	184,554.72
Taxes paid under protest.....							17,814.07	45,384.07
Irrigation fund.....			3,014,066.67	19,005.10	7,479.10	9,846.12	45,384.07	184,552.80
University fund.....	20,353.62	22,303.10	16,350.20	16,350.40	22,950.49	8,263.10	1,150,813.77	782,898.65
University agricultural fund.....		30,000.00	33,000.00	40,387.74	105,465.55	50,425.00	1,463,838.24	1,463,838.24
Permanent university fund.....							51,626.62	50,469.62
Funds for insular fair.....							7,132.29	9.15
School-building fund.....						32,270.18	34,478.60	1,514.25
School extension in Porto Rico—						7,987.53	7,523.71	9,299.59
General funds.....	80,000.00	41,514.37	4,951.71	6,397.85	6,565.53			591.35
Miscellaneous.....	14,198.51	9,716.60	6,043.88	2,862.50	2,075.00	2,160.51	439.49	3,424.50
Sanitation fund for suppression of epidemics.....		4,285.82	6,166.34	48.36	50.00	208.44	7,071.29	22,832.61
Municipal bond funds.....						10,800.00		203,280.30
Industrial and commercial licenses.....								34,002.03
Redemption of municipal bonds.....							4,031.74	399.70
Proceeds of sale of insular bonds for road construction.....	1,018,972.30		14.30		427,732.59	16,729.20		
Redemption certificates, indebtedness.....	16,883.54							
Outstanding liabilities.....	1,070.88	670.07	1,410.73	2,832.82	7,484.35	2,930.21	2,102.39	508.65
Cash bond deposits.....	135,950.00	2,975.88	2,086.89	31,373.00	5,270.00	6,075.00	902.00	2,444.00
Franchise deposits.....			800.00	1,176.35	1,296.02	1,088.25	837.05	749.63
Teachers' pension fund.....				2,057.32			22.94	
Accrued interest on road bonds.....	10,777.78							
Unclaimed wages.....								
Miscellaneous.....	14,885.83	22,414.98	11,929.31	4,557.83	7,935.66	6,136.61	87.00	3,023.43
Total receipts.....	2,620,416.10	1,492,385.55	4,548,277.05	1,644,646.03	2,311,109.21	2,296,181.60	3,303,133.90	3,325,432.86
Other receipts, repayments, and transfers.....	10,338.70	7,500.00		6,752.76	73,092.21	83,752.95	50,278.36	150,871.79

Total revenues and repayments.....	2,630,754.80	1,499,885.55	4,543,277.05	1,651,398.79	2,384,171.42	2,379,837.55	3,353,412.26	3,476,304.65
Total debits.....	2,843,846.03	2,800,024.35	5,473,643.09	4,824,078.71	5,302,197.26	5,181,381.13	4,682,240.94	4,928,686.83
Disbursements:								
Municipal bond redemption tax—								
San Juan.....	60,647.23	67,620.45	79,154.73	78,110.06	94,609.01	77,333.10	27,058.70	29,346.74
Ponce.....	43,611.05	35,588.53	26,694.11	26,293.82	28,227.70	29,828.02	14,354.09	195.13
Porto Rico.....	27,876.18	23,446.86	22,693.57	24,629.66	24,015.08	25,604.50	15,250.58	15,335.53
Arrecife.....	17,763.68	9,868.38	9,082.97	9,922.20	11,551.49	15,549.44	7,565.86	6,467.28
Municipal property tax—								
General fund.....	698,738.17	728,739.38	738,100.28	768,449.14	829,081.17	978,563.43	870,497.72	909,152.35
Road fund.....	81,332.83	79,534.07	82,021.29	85,854.25	91,846.30	109,057.79	118,248.48	123,175.60
School fund.....	195,085.18	201,867.65	271,314.90	285,339.65	306,975.68	362,540.64	391,042.87	409,642.15
School tax.....	79,032.91	98,932.91	106,103.07	121,263.81	131,706.46	160,150.17	174,042.87	179,151.35
Irrigation fund.....			94,440.52	274,259.22	708,770.86	1,389,678.76	1,181,087.86	1,394,041.28
University fund.....			26,266.57	16,350.00	1,415.83	24,782.16	21,772.61	21,772.61
University agricultural fund.....			65,000.00	40,387.74	45,631.39	33,771.44	91,281.42	87,257.07
Funds for insular fair.....						31,906.23	33,518.66	2,415.82
School-building fund.....			74,507.94	22,054.63	3,690.16	20,426.40	15,826.66	29,865.13
School extension.....	26,727.42	33,600.63	7,969.27	8,805.96	6,432.24	2,013.07		
Redemption certificates, indebtedness.....	24,967.89	1,129.10	14.30					
Construction and repair of country roads in Porto Rico.....	16,277.96	604.43						
Proceeds of sale of insular bonds for road construction.....	14,658.92	572,129.56	453,968.62	1,213.75	104,119.76	319,546.04	22,541.41	828.44
Taxes paid under protest.....			365.40	130.98	6,678.68	2,650.22	2,427.72	99,928.40
Outstanding liabilities.....	61.24	382.50	11,342.89	43,245.00	1,343.00	19,625.00	11,962.00	182.25
Cash bond deposits.....	110,200.00	1,227.65	88.50	917.95	1,165.61	1,128.80	554.31	6,974.00
Franchise deposits.....								878.92
Insular bond redemption tax—								
Payment on principal.....		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Payment on interest.....	20,000.00	33,000.00	37,000.00	35,000.00	42,562.50	31,000.00	29,000.00	27,000.00
Refunds.....		77.34	132.30	168.27	250.01	151.43	192.64	91.73
Industrial and commercial licenses.....								202,045.00
Permanent university fund.....								9,500.00
Sanitation funds for suppression of epidemics.....								28,718.70
Redemption of municipal bonds.....								33,632.61
Municipal bond funds.....								2,603.46
Unclaimed wages.....								4,341.50
San Juan harbor fund.....								10,546.54
Construction of harbor improvements at San Juan.....								50,278.36
Repayment of trust funds.....	19,480.63	4,820.24	6,166.34	238.12	3,966.00	88,230.95	50,278.36	87,017.98
Transfers.....	148.86	148.86	120,917.87	7,217.95	500.00	827.34	5,500.00	
Miscellaneous.....	14,305.19	13,629.93	18,015.73	5,802.36	6,181.75	5,611.50	1,182.11	
Total.....	1,436,075.82	1,988,555.09	2,300,963.17	1,906,052.87	2,500,753.68	3,852,552.45	3,229,858.76	3,774,021.75
Balance as of June 30.....	1,380,770.21	901,469.26	3,172,679.92	2,918,025.84	2,801,443.58	1,328,828.68	1,452,382.18	1,154,065.08
Total.....	2,843,846.03	2,800,024.35	5,473,643.09	4,824,078.71	5,302,197.26	5,181,381.13	4,682,240.94	4,928,686.83

1 Transferred from insular revenues to trust fund.

EXHIBIT No. 30.—*Estimated insular revenue cash income, appropriation assets, and expenditures for the year ending June 30, 1915.*

ESTIMATED CASH INCOME AND APPROPRIATION ASSETS.

Estimated cash income:	
Customs.....	\$550,000.00
Excise taxes.....	2,547,000.00
Property taxes.....	165,000.00
Telephone and telegraph receipts.....	65,000.00
Proportion of municipal income for sanitation.....	105,000.00
Fees and fines, insular and United States courts.....	95,000.00
Interest on bank deposits.....	35,000.00
Miscellaneous income.....	145,000.00
Income taxes.....	60,000.00
Total.....	3,765,000.00
Less reserve for income billed.....	9,880.14
	<u>\$3,755,119.86</u>
Appropriation assets at July 1, 1914:	
Loans to municipalities and school boards (repayable to indefinite appropriations).....	229,024.26
Cash available for insular revenue expenditures—	
With depositaries.....	\$283,273.23
With disbursing officers.....	100.10
	<u>283,373.33</u>
Less bills payable.....	100,000.00
	<u>183,373.33</u>
Accounts collectible (repayable to appropriations).....	44,922.05
Bills for collection:	
Repayable to appropriations.....	25,314.60
Income billed.....	9,880.14
	<u>35,194.74</u>
	<u>\$4,317,634.24</u>
Estimated deficit June 30, 1915.....	<u>\$2,422,428.29</u>
	<u><u>6,740,062.53</u></u>

ESTIMATED EXPENDITURES.

Appropriation balances at July 1, 1914:	
Fiscal year 1914-15—	
Unexpended balances.....	\$3,972,981.06
Fiscal year 1913-14—	
Unexpended balances.....	² \$488,499.17
Bills for collection repayable.....	2,705.02
	<u>491,204.19</u>
Fiscal year 1912-13—	
Unexpended balances.....	³ 65,031.13
Bills for collection repayable.....	2,982.27
	<u>68,013.40</u>
No fiscal year—	
Unexpended balances.....	⁴ 1,784,290.26
Bills for collection repayable.....	19,506.12
Accounts collectible repayable.....	44,922.05
	<u>1,848,718.43</u>
Indefinite—	
Estimated nonreimbursable expenditures to June 30, 1915.....	60,000.00
Bills for collection repayable.....	121.19
Loans to municipalities and school boards repayable ¹	299,024.26
	<u>359,145.45</u>
	<u><u>\$6,740,062.53</u></u>

¹ The appropriations for these loans known as "relief of municipalities" and "relief of school boards" are revolving appropriations. The balances of loans under "appropriation assets" offset the credit of the same amount under "appropriation balances."

² At present it is estimated that \$250,000 of this balance will lapse June 30, 1916, at the expiration of the two-year limit for carrying balances of fiscal-year appropriations. The money can not be spent for other than obligations incurred during the year ending June 30, 1914.

³ \$50,000 of this amount will probably not be disbursed, as practically all obligations of the year have been paid.

⁴ In the neighborhood of \$900,000 of the no fiscal-year appropriations have stood on the books for periods varying from two to seven years for such purposes as the construction of an insular capitol, the purchase of bonds of a tourist hotel, etc., the expenditures of which are not of urgent necessity. An issue of bonds will be floated to secure the capital necessary for construction work soon.

APPENDIX V.

REPORT OF THE COMMISSIONER OF THE INTERIOR.

OFFICE OF THE COMMISSIONER OF THE INTERIOR,
San Juan, P. R., August 15, 1914.

SIR: I have the honor to submit the following report of the operations of the department of the interior during the fiscal year ending June 30, 1914:

BUREAU OF PUBLIC WORKS.

This bureau has direct charge of the construction and maintenance of all insular roads, bridges, culverts, harbor bulkheads, water fronts, and investigation of the physical conditions of franchises and permits involving technical questions relating to railways, aqueducts, bridges, piers, etc., as well as supervision of the construction and maintenance of certain municipal improvements.

The various expenditures and activities of this bureau during the fiscal year just ended were as follows:

General statement of credits and expenditures.

	Appropriation.	Repayments.	Total credits.	Expended prior to fiscal year 1914.	Expended during fiscal year 1914.	Balance at end of fiscal year 1914.
Maintenance, repair, and construction of insular roads and bridges:						
1913-14.....	\$350,000.00	\$20,812.42	\$370,812.42	.....	\$370,783.12	\$29.30
1912-13.....	300,000.00	66,438.71	366,438.71	\$352,409.98	13,537.21	491.52
Repairs to road No. 8, between Ag. Adilla and Lares..	30,000.00	1,898.12	31,898.12	23,570.74	8,327.38	.....
Road construction, bond issue of 1906, 1907, and 1910.....	426,165.59	22,435.28	448,600.87	446,527.88	429.30	1,643.69
Road construction, appropriation of 1910.....	170,000.00	17,656.28	187,656.28	181,313.11	742.98	5,600.19
Construction of bridges on road No. 3, appropriation of 1912.....	55,000.00	478.32	55,478.32	53,767.44	1,710.88	.....
Bridge and road construction, acts of 1913 and 1914.....	830,800.00	4,425.15	835,225.15	23,370.49	298,156.78	513,697.88

ROAD AND BRIDGE CONSTRUCTION.

Table No. 3 shows the expenditures in detail during the Spanish régime and thereafter. Roads constructed under Spanish control and since American occupation are graphically shown in Table No. 3a.

The following table shows the number of kilometers of macadamized road work completed during the fiscal year:

	Kilometers.
Aguada-Añasco.....	8.0
Martin Peña-Bayamon.....	2.2
Arecibo-Lares.....	6.2
Ciales-Juana Diaz.....	3.0
Maricao-Las Vegas.....	3.0
Pueblo Viejo-Guaynabo.....	5.0
Lajas-Guanica.....	2.0
Arecibo-Hatillo.....	1.7
Old Guayanilla-Ponce Road.....	14.0
Total.....	45.1

On the Aguada-Añasco road, 8 kilometers have been macadamized this year. The total length of this section is 23.5 kilometers, of which 12 kilometers are now macadamized and open for traffic, and 11.5 kilometers have been graded, and bridges and culverts completed. Amount expended during the fiscal year was \$30,445.18.

On the Martin Peña-Bayamon Road, 2.2 kilometers have been macadamized and 2.5 kilometers more built by dredging and filling; two reinforced concrete bridges have been built, one of 24 meters span over Caño San Francisco and another of 8 meters span over Caño San Patricio, as well as a reinforced concrete culvert 1.6 meters span. Plans were prepared and forwarded to the Secretary of War for a bascule type drawbridge over Caño de Martin Peña, which have been approved, and work has already been commenced. Most of the concrete piles for the foundation of this structure have been driven, and the draw span has been ordered from the United States Steel Products Co. A contract has been entered into with Messrs. Fritze, Lundt & Co., successors, of San Juan, for the furnishing of all other steel. The work is being carried on with prison labor, which has proved economical. Expenditures during the year amounted to \$40,805.98.

The construction by contract of the 6.2 kilometers of the Arecibo-Lares Road, from kilometer 13.3 to kilometer 19.5, has been completed at an expenditure of \$34,870.78. The construction by contract of 3 kilometers of the Ciales-Juana Diaz Road, from kilometer 9.6 to kilometer 12.6, has also been completed at an expenditure of \$18,190.95.

Another contract was entered into for the construction of 3.5 kilometers of the Maricao-Las Vegas Road, from kilometer 16.4 to kilometer 19.9, at an expenditure of \$21,008.07. This work is complete.

Of the Guaynabo-Pueblo Viejo Road, 5 kilometers have been macadamized, establishing communication between the towns of Guaynabo and Cataño, and upon completion of the Martin Peña-Bayamon Road the town of Guaynabo will also have direct communication with San Juan, as these two roads merge at Pueblo Viejo. Expenditures during the year amounted to \$17,218.12.

Of the Lajas-Guanica Road, 2 kilometers have been macadamized and 4 graded. Money spent during the year amounted to \$12,160.26.

Between kilometers 50 and 51, road No. 2, section Arecibo-Hatillo, there was built under contract a 3-meter span reinforced concrete culvert over Quebrada Seca, and 1.7 kilometers of road were macadamized, at an expenditure of \$11,270.53.

The Legislative Assembly of 1913 appropriated the amount of \$15,000 for the repair of the old Southern Coast Road between Guayanilla and Ponce. During the fiscal year 14 kilometers of this road have been repaired at an expenditure of \$13,623.73. The appropriation for this work was inadequate. Various property owners, who will be benefited by it, donated various amounts to the sum of \$3,302, of which \$2,682.37 has been spent during the fiscal year. The total amount expended during the fiscal year, including the above, was \$16,306.10.

Three reinforced-concrete bridges were constructed on road No. 3; one over Sabana River of Luquillo, of 20 meters span; another over Candelaria Creek near the town of Carolina, of 8 meters span; and another over Santiago River, near the town of Naguabo, of 30 meters span; the last one being constructed by contract and the first two by administration. Surveys were also made and plans prepared for bridges on road No. 3, over Quebrada Pitahaya and Rio Humacao, of 20 and 70 meter spans, both to be of reinforced concrete. For this last bridge the reinforced-concrete piles have been made and all the required steel has been delivered at the site. The sum of \$5,958.20 has been expended.

On road No. 1, between Ponce and Juana Diaz, reinforced-concrete bridges of 60-meter span each have been constructed over the Inabon and Cerrillos Rivers. This work was carried on by contract for the amounts of \$19,054.65 and \$12,741.24 respectively. This work has been carried out entirely by contract, but the time of construction could have been greatly reduced if the work had been carried on by administration. The plans for these two bridges are practically the same, except that the one at Cerrillos River is of the submergible type. The bridge as it stands has no handrail and has been placed at such an elevation as to be above 90 per cent and become submerged by the other 10 per cent of the floods. These extremely heavy floods are of short duration, never lasting for more than a few hours.

Surveys have been made for the location of a bridge over the Portugues River, on this same road, near Ponce, but no construction work has been accomplished.

On road No. 2, a high-level reinforced concrete bridge of 30 meters span was built over the Guayanilla River, by contract, at an expenditure of \$6,867.25. On the same road another reinforced-concrete bridge of 20 meters span is being built between Mayaguez and San German, over the Estero River, to replace a wooden structure which was carried away during the month of May, 1914. The sum of \$2,958.24 has been spent up to the end of the fiscal year. Work is progressing rapidly, and the bridge

Oversized Foldout

will soon be ready for traffic. Plans have been prepared for bridges over Canas, Tallaboa, and Pastillo Rivers, on road No. 2, between Ponce and Peñuelas.

The Yauco River, on road No. 2, will soon have a bridge over it. Work has been carried on by administration for the past six months on the rebuilding of foundations, preparatory to placing the bridge, which is to be a through-truss steel structure of 40 meters span. The structure is one that quite a number of years ago was erected on the Ponce-Ponce Playa Road over the Portugues River. During the heavy flood of 1888 it was carried away and left practicably intact on a low bank of the river some 100 meters below. Upon investigation its members were found to be sound and that it had not suffered any strains such as to render it unsafe. The cost of this work at the end of the fiscal year is \$9,216.56.

Surveys for a road between Mayaguez and the reform school were carried out, and contract entered into for the construction of three wooden bridges on this road; one over Caño Corazones, 84 meters long; one over Caño Emajagua, 42 meters long; and another 36 meters long over the Estero River. At the close of the fiscal year this contract is 90 per cent complete. Amount expended, \$7,609.75.

On road No. 20, near the municipality of Morovis, there has been erected a 75-foot steel bridge. This work was done by contract at a cost of \$8,083.75. The abutments for this bridge were placed a great many years ago and the work of making the approaches was carried on by administration.

The plans for two reinforced-concrete bridges of 80 meters span each over the delta of the Río Grande de Arecibo, on road No. 2, were prepared and forwarded to Washington for the approval of the War Department, as this is a navigable stream. These plans have now been approved, and construction will soon be commenced. The completion of these two bridges and the 1.86 kilometers of road in connection therewith, will fill a long-felt want. Up to this time all traffic has been using the private road and bridge of the Cambalache Central, and these people have been very lenient with the government in allowing the public to make use of same.

Survey work has been done on the following:

Road.	Kilo- meters.	Class of survey.	Cost.
Lajas-San German.....	2.44	Preliminary and definite location.....	\$455.10
Cabo Rojo-San German.....	3.40	.....do.....	615.51
San Sebastian-Las Marias.....	7.03	.....do.....	1,775.03
San Sebastian-Camayú.....	23.52	Preliminary survey.....	2,370.48
Morovis-Corozal.....	11.90	Preliminary and definite location.....	1,849.06
Arecibo-Lares.....	19.35	Preliminary surveys.....	654.10
Las Piedras-San Lorenzo.....	5.65	Preliminary and definite location.....	676.50
Hatillo-Road No. 13.....	5.95	.....do.....	588.77
Barros-Coamo.....	14.50	Preliminary survey.....	645.96
	35.28	.....do.....	1,428.01
	7.02	Preliminary and definite location.....	1,669.97

Surveys were made for a training channel for Yaurel Creek at Arroyo, to prevent this stream from washing away certain valuable lands. Certain corrections have been made in the stream itself at an expenditure of \$1,787.61.

A survey was made of the district near Cabo Rojo, which is annually flooded on account of this district having inadequate drainage facilities. The cost of this survey was \$3,952.57.

Section 64 of the municipal law provides that no expenditure in excess of \$200 may be incurred by second and third class municipalities in repairing municipal roads, without the direct intervention of the department of the interior. The law did not provide for office and field forces to carry out its provisions. However, the municipalities have availed themselves during the year of the opportunities offered to them, and fairly swamped this office with requests that surveys and estimates be prepared for new municipal roads projected, or for repairs to the old ones. In the majority of cases, the amounts appropriated by municipal councils were inadequate for the work contemplated, but in all cases the amount, however small, was spent in an efficient manner, as a result of the technical assistance rendered by this office.

The methods pursued by our engineers have been to do away with the old custom of spending several hundred dollars in repairing anywhere from 4 to 10 kilometers of dirt road without a standard width and without side ditches and culverts. The repair work formerly consisted in scraping dirt from the slopes and throwing it into the mud puddles and deep ruts. This resulted in a waste of a vast amount of money and produced only temporary relief.

The same engineering principles that apply to insular roads are now being applied to these municipal roads, and such sections of roads as may be substantially built along standard lines with the money in hand are being built. Old and dangerous structures are being replaced with either steel or concrete, and, by following such a plan, the vicinal roads of the towns will be in a condition to carry traffic at considerably less per ton-mile.

By following such a plan the municipalities of Rio Piedras, Juncos, Guayanilla, Guaynabo, Dorado, Toa Baja, Loiza, Caguas, Aguada, and Salinas have produced results in their municipal roads during the fiscal year that had never been attained before. In the municipality of Salinas this department undertook the survey of a municipal road, which runs from the municipality across the main divide of the island, to the town of Cayey, joining road No. 1 at kilometer 61. A portion of this road is already constructed and macadamized, and the portion surveyed is 13 kilometers long. Maps and profiles were prepared and cross sections taken at every station. The maximum grade is 7 per cent. This road runs through a thickly populated district, and will be of great help to the people living there. The survey was accomplished at a cost of \$1,200.

Minor surveys were made for the other municipalities mentioned, and the work of construction or repair carried out under the direction of this office.

There is now a greater opportunity for municipalities to do efficient work in repairing their municipal roads, which are really the feeders of our insular roads, and perhaps by the means a solution may be found to the difficult problem of transportation in the mountain districts, which, in spite of the extensive road system, is far from being solved.

ROAD MAINTENANCE.

Deducting the lengths of roads that traverse the various towns and cities of the island, since such stretches of road are really streets of the town through which they run, and are therefore maintained by the municipalities, the total length of macadam roads under maintenance during the fiscal year was 1,067.7 kilometers, which total is arrived at thus:

	Kilometers.
Roads maintained prior to June 30, 1912.....	1,060.0
Roads constructed during 1912-13.....	7.7
Total.....	1,067.7

In our report for the previous fiscal year we called attention to the fact that the introduction of heavy motor vehicles was seriously damaging our roads and rendering exceedingly expensive the work of maintenance, as the roads had been constructed to withstand bull-cart traffic only. It has therefore become necessary to reconstruct those roads over which heavy motor trucks are being constantly operated. During the fiscal year just passed we have resurfaced the macadam in such sections as the amount of money placed at our disposal permitted. More than 100,000 cubic meters of stone were purchased, and 104,297 cubic meters were actually placed on the roads. This amount of stone, although it has only been sufficient to permit the reconstruction of a small portion of the road system, has enabled us to repair and put in condition to withstand the traffic of heavy motor vehicles those sections where reconstruction was most urgently needed.

It will be noticed that the average cost of stone purchased, \$1.65 per cubic meter, is somewhat higher than that of previous years, with the exception of the year 1911-12, when it cost \$1.68. This is due to the fact that the material obtained this year has been the best quality obtainable in every case, and that in order to obtain stone of good wearing qualities for all road sections we have not hesitated to transport good road material long distances, rather than use a disintegrated quality within short haul. This will prove an economy in years to come. This cost would have been even greater without the aid of the carts and mules owned by the department, the services rendered by this method of transportation having reduced the cost per ton-mile by about 25 per cent.

As previously stated, 104,297 cubic meters of stone were used during the fiscal year, and cost, on an average, for placing on the road, including rolling and sprinkling, \$0.84 per cubic meter. If to this is added the cost delivered, \$1.65, we have an average cost of \$2.49 per cubic meter for stone purchased and placed.

Before the use of motor vehicles the thickness of a macadam road could be reduced, on light traveled roads, to 8 or 10 centimeters. A macadam road of this thickness, having ordinary repairs, would last six or eight years without need of resurfacing. Under present conditions a thickness of 15 centimeters is not sufficient to stand the wear

and tear of heavy trucks, and, as a result, the re-surfacing will have to be more frequent than heretofore, and the increase in cost of maintenance is directly in proportion. A road section so repaired, when opened to motor trucks, does not last more than three years.

For a number of years this department has been experimenting with various classes and grades of bituminous material for the purpose of placing on our macadam roads a waterproof crown; and for macadam roads in a climate like Porto Rico's, subject to severe scour from run-off due to heavy showers, and also subject to heavy winds, both of which tend to lessen and waste the binder, such a waterproof crown would be the solution of the road problem.

As a result of these experiments, many grades of bituminous material have been used and some have given excellent results, but at such a price as to make their use prohibitory, as the cost of the same was in excess of the funds available for such purposes. However, those sections of the road system which sustain the greatest amount of traffic can not be maintained with anything less than the best and heaviest grade of asphalt. Of course the sections are short, for as soon as a branch road leaves the main road the traffic necessarily divides and the wear and tear are greatly reduced. Such a section as this is that which runs from Ponce to Ponce Playa. This section is 3 kilometers long and has been covered this year with the heaviest grade of asphalt, the same being covered with the best quality of screenings obtainable. For roads having considerably less traffic it is believed that a solution will be reached in the application of coal tar. This by-product is now being offered for sale by the Porto Rico Gas Co., of San Juan, at such a price as to make the covering of quite a considerable length of the roads on the north side of the island possible. With this end in view, experiments have been carried on during the past six months on the less traveled roads, and the results have been entirely satisfactory. It has been estimated by empirical formulæ, that the spreading of coal tar on a good piece of macadam road will be but very little more expensive than the maintenance of an equal surface of macadam for a year, and that the maintenance of tar-covered roads will be about 50 per cent of what it now costs to maintain a macadam road. From this line of argument it would appear fair to assume that future maintenance could be greatly reduced if any considerable length of the present road system was once covered with coal tar. Such results have been found entirely true in other countries where the climatic conditions do not differ widely from those of Porto Rico. In this connection we wish to state that in using coal tar it does not become necessary to use chipped stone as a wearing surface, but that coarse, clean sand, which may be obtained at a considerably lower price, gives first-class results. Furthermore, if we make use of prison labor for maintenance, it is reasonable to assume that the present average cost of maintenance per mile per annum could be reduced by 30 per cent.

In all work of maintenance prison labor has been used as far as possible. Prisoners have been quartered in portable camps or in rented quarters and are paid a wage of 5 cents per day. The total expenses incurred during the fiscal year in connection with prison labor were \$29,408.93. The total amount of wages paid them during the fiscal year amounted to \$29,408.93, or an average per man per day of 27 cents. Of this amount the department of labor, charities, and correction reimburses this department 14 cents per head, which is the amount allowed a prisoner for food. Taking this from the total expense per head of 27 cents, the actual expense is 13 cents per head, or less than one-fourth the wage paid to free labor. The department owns at the present time 84 mules, 40 of which have been used by the division of maintenance. The money expended in the stabling, feeding, and miscellaneous expenses of these mules for the fiscal year has been \$8,387.96, or an average of \$209.69 per mule. Assuming that a mule works two-thirds of its time, the cost per day per mule would then be 87 cents. Add to this 13 cents for drivers, and we have a daily cost of \$1. The mule will haul practically the same load that may be hauled by a yoke of oxen, which demand from \$2.50 to \$3 per day. From this comparison it will be seen that transportation by mules and carts, the number of trips being equal, is cheaper by \$1.50 to \$2.

Observations during the past two years have gone to show that considerable money was expended for repair of road machinery, such as rollers (both steam and gasoline), rock crushers, air compressors, etc., and it was thought that economies could be effected by installing repair shops and make all necessary repairs by administration. Accordingly a large repair shop was installed in San Juan and considerable machinery purchased, which has given very satisfactory as well as economical results. This shop is in a position to handle all repairs with the exception of the casting of large pieces of machinery, which castings are made at local foundries. It may prove advisable in the future to establish another (but smaller) repair shop on the southern coast, but at present the need is not pressing.

FRANCHISES AND CONCESSIONS.

All applications to the Executive Council for land, public service, water right, or other concessions, as required, were reported upon by the commissioner of the interior. Tables Nos. 4, 5, 5a, and 5b show these matters in detail.

DIVISION OF MUNICIPAL ENGINEERING.

This division has charge of designing public works for municipalities, except buildings, when requested by the municipalities through municipal ordinances which must specifically state that all expenses incurred in connection with such work will be reimbursed to the department of the interior. The construction of all work, whether designed in this division or not, undertaken by the municipalities under municipal bond issues or insular advances, is supervised by this division.

The expenses of the division are met from the \$20,000 appropriated in an act entitled "An act making an appropriation for the study of municipal works and for carrying out the same," approved March 11, 1913. This appropriation is reimbursed from time to time as the municipalities make repayments on account of work done. The salary of the engineer in charge is paid from the insular budget and is not reimbursed.

The following summaries show the amount, condition, and kind of work done during the present fiscal year.

Construction began during the fiscal year 1912-13 and completed during the fiscal year 1913-14:

Waterworks, Fajardo (by contract).....	\$70, 668. 60
Sewerage system, Fajardo (by contract).....	28, 894. 60
Waterworks:	
Ciales (by contract).....	18, 499. 60
Guanica (by contract).....	13, 438. 80
Improvements, Coamo (by administration).....	8, 741. 35
Sewerage system, Cayey (by contract).....	23, 512. 00
Artesian well, Isabela (by contract).....	2, 690. 19
Waterworks, Juncos (by contract).....	32, 275. 23
Total.....	198, 720. 37

Construction began and completed during the present fiscal year, 1913-14:

Waterworks:	
Arroyo (by contract).....	\$24, 000. 00
Guayanilla (by contract).....	11, 500. 00
Maricao (by contract).....	7, 000. 00
Vieques (by contract).....	6, 644. 43
Quebradillas (by administration).....	3, 616. 30
Total.....	52, 760. 73

Construction began during the present fiscal year and still under way:

Waterworks:	
Toa Baja (by administration).....	\$3, 000. 00
Corozal (by contract).....	6, 000. 00
Total.....	9, 000. 00

The following plans and specifications were completed prior to June 30, 1913, but no construction work has been started:

Improvements to waterworks, Ponce.....	\$55, 000. 00
Sewerage system, Ponce.....	170, 000. 00
Waterworks:	
Juana Diaz.....	50, 000. 00
Adjuntas.....	18, 000. 00
Bayamon.....	180, 000. 00
Improvements to waterworks, Salinas.....	10, 500. 00
Sewerage system, Aibonito.....	25, 000. 00
Improvements to waterworks, Aibonito.....	4, 000. 00
Sewerage system, Yauco.....	30, 000. 00
Waterworks:	
Maunabo.....	7, 500. 00
Mayaguez.....	200, 000. 00
Manati.....	80, 000. 00

Sewerage system, Humacao.....	\$30,000.00
Street paving, Ponce.....	100,000.00
Waterworks, Barranquitas.....	9,000.00

Total.....	969,000.00
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The following plans and specifications were prepared during the present fiscal year, but no construction work has yet been started:

Waterworks, Lares.....	\$39,000.00
Sewerage system, Lares.....	15,351.40
Waterworks:	
San German.....	77,709.63
Barceloneta.....	13,700.00
Aguada.....	27,800.00
Lajas.....	19,000.00
Naguabo.....	32,058.00
Patillas.....	13,270.00
Sabana Grande.....	35,635.00
Morovis.....	14,770.00
Añasco.....	35,000.00
Sewerage system:	
Naguabo.....	13,941.00
Yabucoa.....	19,250.00
Waterworks:	
Comerio.....	13,540.00
San Sebastian.....	33,570.00
Sewerage system:	
Salinas.....	18,400.00
Santa Isabel.....	12,711.00
Waterworks, Hatillo.....	11,625.00
Sewerage system, Aguadilla.....	25,000.00

Total.....	471,331.03
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The following plans and specifications are under preparation: Waterworks, Santa Isabel; waterworks, Aguadilla.

The total work contracted for and being built during the present fiscal year 1913-14, amounts to \$61,760.73, as compared with \$198,221.10 during 1912-13, and \$73,578.56 during 1911-12.

Plans were prepared during the present fiscal year for 19 different projects, with an estimated total cost of \$471,331, as compared with \$844,000 during 1912-13, and \$510,000 during 1911-1912.

Loans from the insular government may be made for an amount equal to 6 per cent of the total assessed valuation of property in the municipality in question. This valuation has been greatly decreased during the past year, due to the fact that the possible removal of the tariff on sugar has caused considerable business depression.

Plans and specifications have been prepared to date for 34 separate projects, totaling an estimated cost of about \$1,510,000, on which applications for loans have been made, and which are still before the Executive Council.

BUREAU OF INSULAR TELEGRAPH.

This bureau has charge of a telephone and telegraph system, which is operated throughout the island, furnishing connections between 72 municipalities.

This bureau extended the telegraph service to four additional municipalities during the 1913-14 fiscal year, viz: Jayuya, Guayanilla, Lajas, and Peñuelas. A new line controlled by the bureau, was built to Jayuya in accordance with act No. 5, laws of 1913. The offices opened in the other three municipalities are operated by the South Porto Rico Telephone Co. on 25 per cent commission basis, in accordance with a new franchise granted to that corporation. These additions to the system have increased the number of municipalities provided with telegraph facilities from 68 to 72.

The metallic circuit telephone line between San Juan and Caguas was extended to Aibonito through Cayey, to accommodate the increased volume of business being handled between these towns. It is the intention of the bureau to extend these wires, as soon as practicable, to Ponce, thus connecting San Juan, Caguas, and Ponce on this principal line, and leaving the third wire for the use of minor stations between San Juan and Ponce.

A new telegraph line was built between Yauco and Guanica Central, and a telegraph office established at the latter place, to be operated in connection with the wireless station thereat.

The telephone exchange at Cayey was completed, and a telephone switchboard to accommodate 60 subscribers was installed. As the number of subscribers is growing steadily, it was necessary to increase the capacity of the switchboard at this place to provide facilities for future needs of at least 90 subscribers. This was done by adding to the board two more strips of 15 connections each. The exchange was opened on October 15, 1913, with 48 telephones, and on June 30, 1914, the number of subscribers had increased to 55.

All the wires that this bureau had strung on roofs between the main office and the railroad station in San Juan were taken down, and a cable of adequate capacity was substituted therefor. This cable was furnished by the Porto Rico General Telephone Co., in accordance with the terms of the franchise granted it.

The telegraph lines from Ponce to Santa Rita and from Coamo to Arroyo were transferred to the poles of the South Porto Rico Telephone Co., and in accordance with the terms of the franchise granted that company, these telegraph lines must hereafter be maintained at its expense.

A number of the offices have been rewired and supplied with new instruments and furniture, greatly improving their appearance.

About 150 kilometers of line wire has been renewed, substituting new No. 10 iron wire for the old No. 9 iron wire, which was in a very bad state of oxidization.

The insulation in the following sections has been greatly improved and the lines strengthened by removing unserviceable poles and substituting therefor new ones as stated below:

Section.	Number of new poles used.
Ponce-Arecibo	135
Aguadilla-Lares	100
Mayaguez-Las Marias-Maricao	144
Manati-Ciales-Morovis	65
Aibonito-Barros-Barranquitas	76
Las Cruces-Cidra	22
Caguas-San Lorenzo	14
Caguas-Aguas Buenas	27
San German-Hormigueros	18
San Juan-Ponce	69
Yauco-San German	89
Total	759

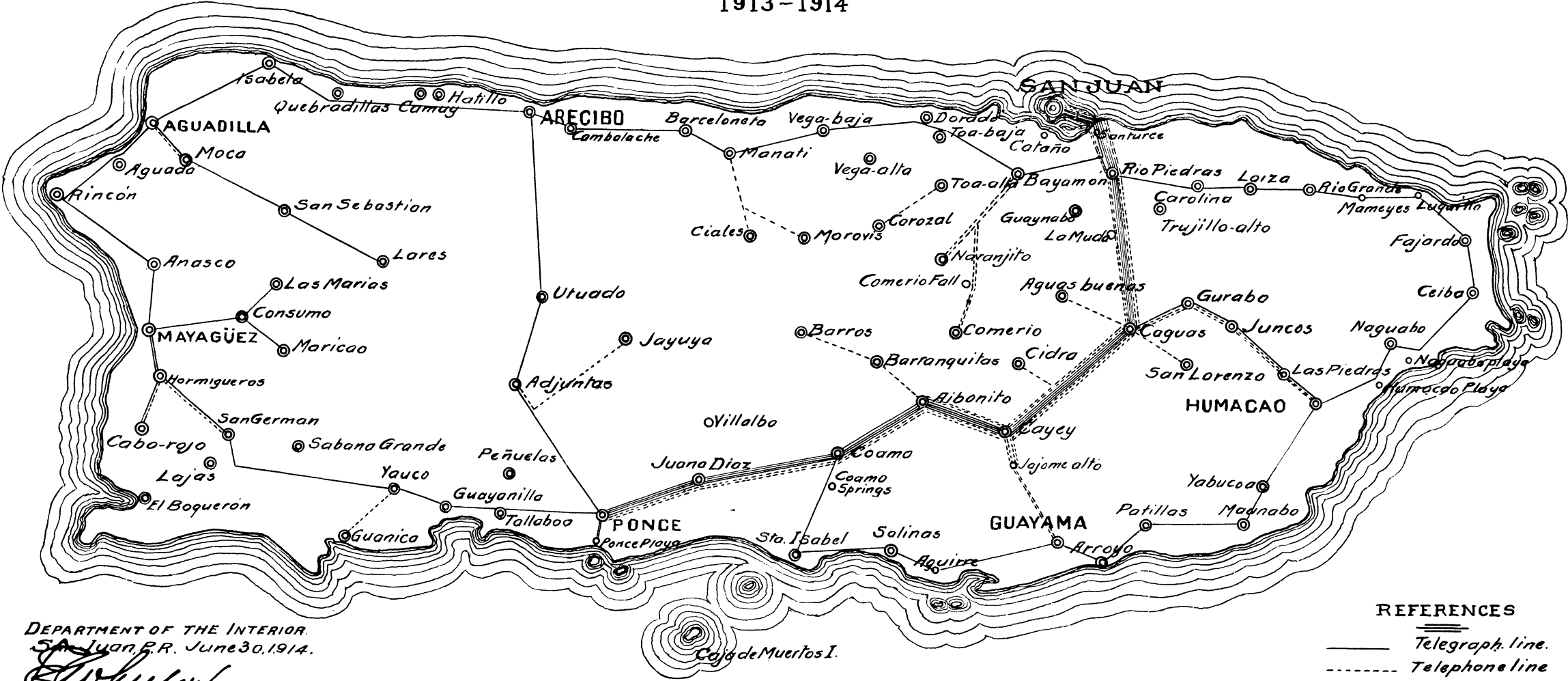
During last year the telegraph stations at Camuy and Isabela were changed to telephone stations, and transferred for operation to the Porto Rico General Telephone Co., which company is managing the stations on the usual commission basis.

Arrangements were made with the United States Naval Radio Station in San Juan to receive the official time from Washington every night, which is transmitted daily to all telegraph, telephone, and railway stations in the island, as well as to various different public and private offices in San Juan. Short telegraph lines were built to facilitate transmission of official time in San Juan and other towns in the island.

The total cash income during the fiscal year for telegraph and telephone service amounted to \$68,645.70. The expenditures were \$68,224.43, leaving a net profit to the Government of \$421.27. This statement does not take into consideration the amount of free business which the insular government transacted over the system. Taking credit for the value of tolls on certain kinds of government messages transmitted free, equal to \$14,374.92, the value of reduction of tolls on other classes of government messages transmitted at one-half of the commercial rate, equal to \$2,656.13, or a total of \$17,031.05, and adding it to the total of cash receipts, we get \$85,676.75, which is \$4,900.22 greater than the total expenditures. The total number of messages handled by the bureau was 196,064.

Of the 72 offices operated during the fiscal year, 22 were operated at a profit on cash receipts only. Of the latter, 7 are operated by the South Porto Rico and Porto Rico General Telephone companies on a percentage basis. Fifty-one offices were operated at a loss, counting cash receipts alone, but taking credit for free and half-rate messages, only 44 offices were operated at a loss. This year's operation shows an increase of business over last year's in cash receipts of \$2,942.90 and a decrease on total business transacted, taking credit for free and half-rate business, of \$9,317.92.

MAP
SHOWING TELEGRAPH AND TELEPHONE LINES IN OPERATION
BY INSULAR GOVERNMENT
TO ACCOMPANY ANNUAL REPORT.
1913-1914



DEPARTMENT OF THE INTERIOR.
San Juan, P.R. June 30, 1914.
[Signature]
Act. Commissioner of the Interior.

REFERENCES
—— Telegraph line.
----- Telephone line

DIVISION OF PUBLIC BUILDINGS.

This division has charge of designing, erecting, and maintaining all public buildings, including school buildings. When the cost of any building is estimated to exceed \$100,000 the law provides "that the plans and specifications be obtained by public competition."

Upon requests from municipalities and school boards, this division makes reports on plans and specifications prepared outside this office, prepares plans and specifications, and inspects construction work of municipal buildings, such as city halls, markets, slaughterhouses, etc.

Out of the \$40,000 available from the budget appropriation plus repayments to the amount of \$1,962.33, the amounts indicated below were spent on the following buildings:

Allen No. 2.....	\$357. 81
Allen No. 3 (new roof).....	3, 159. 17
Allen No. 5 (new roof).....	5, 271. 81
Audiencia building.....	4, 613. 94
Arecibo district court building.....	213. 15
Boys' charity school.....	46. 43
Cayey-Guayama roadhouse (Jajome-Alto).....	29. 98
Convalecencia Park, Rio Piedras.....	184. 27
Diputacion building.....	723. 67
Girls' charity school.....	263. 77
Humacao public buildings.....	424. 62
Intendencia building.....	3, 074. 10
Insane asylum.....	407. 68
Mayaguez public building (new).....	5, 261. 90
Mayaguez military barracks.....	355. 64
Mayaguez reform school.....	104. 05
Navy yard.....	529. 05
Naval station.....	59. 46
Pabellones de San Juan.....	26. 88
Penitentiary.....	141. 29
Ponce captain of the port building.....	2. 44
Ponce district court building.....	6. 00
Polvorin storehouse, San Juan.....	. 32
Ponce public works storehouse.....	6. 71
Ponce blind asylum.....	220. 15
Review stand, San Juan.....	201. 55
San Geronimo fort, San Juan.....	230. 29
San Juan captain of the port building.....	. 74
San Francisco barracks.....	1, 067. 55
Seboruco police barracks.....	12. 24
Secretary of Porto Rico, office.....	222. 65
Storeroom (stock).....	825. 76
Various buildings and miscellaneous.....	13, 340. 72
Vieques district jail.....	504. 47
Total.....	41, 890. 26

New reinforced concrete roofs have been placed over Allen Nos. 3 and 5; also over part of the Diputacion building, that portion directly above the Executive Council chambers. The old public building at Mayaguez was completely demolished and replaced by a new reinforced concrete building costing \$5,261.90. Considerable extraordinary repairs were made to the Audiencia building, and this old structure now presents a good appearance.

Following is a list of work begun during the last fiscal year and completed during the present fiscal year, payable from various appropriations:

By contract:

Reinforced concrete hospital building at Vieques.....	19, 452. 00
16-room reinforced concrete schoolhouse at Puerta de Tierra, San Juan.....	69, 416. 87
6-room reinforced concrete schoolhouse at San Lorenzo.....	9, 978. 00
6-room reinforced concrete schoolhouse at Comerio.....	10, 663. 41
Reinforced concrete district jail building at Humacao.....	24, 045. 49
Electrical installation, intendencia building.....	840. 00
Plumbing, reform school dormitories, Mayaguez.....	250. 00

By contract—Continued.

Electrical installation, executive mansion	\$80. 00
Reinforced concrete memorial hall for University of Porto Rico at Rio Piedras	11, 663. 79
	<u>156, 389. 56</u>

By administration:

Reinforced concrete slaughterhouse for Coamo	1, 800. 00
Repairs to customhouse at Ponce	2, 751. 26
Repairs and alterations to San Juan No. 1 School, San Juan	6, 509. 25
	<u>11, 060. 51</u>

Work begun and finished during the present fiscal year:

By contract:

12-room reinforced concrete school at Aguadilla	21, 641. 37
Pump and electric plant, reform school, Mayaguez	3, 500. 00
Plumbing, Humacao public building	165. 00
6-room reinforced concrete addition and alteration to Columbia School, Fajardo	13, 500. 00
Extra work on above	165. 00
Extra work, water tank, for new school at Aguadilla	375. 00
Reinforced concrete, municipal slaughterhouse at Juana Diaz	1, 990. 00
Concrete and iron fence, Puerta de Tierra School, San Juan	1, 900. 00
Repairs, Añasco city hall	1, 514. 50
Repairs, Añasco municipal hospital	450. 00
Repairs, Añasco butcher shop	264. 00
Down spouts and gutters, reform school, Mayaguez	121. 14
Concrete municipal slaughterhouse at Añasco	1, 478. 00
Drip and walk around new school at Puerta de Tierra, San Juan	200. 00
Total	<u>47, 264. 01</u>

By administration:

Repairs to customhouse at Mayaguez	3, 221. 86
Repairs to school at stop 23, Santurce, for account of San Juan school board	3, 537. 78
Repairs to school at stop 18, Santurce, for account of San Juan school board	6, 283. 79
Repairs to school at "La Perla" for account of San Juan school board	634. 26
Repairs to Barracones School at stop 3½ for account of San Juan school board	89. 64
Repairs to grammar school, San Juan, for account of San Juan school board	136. 56
Work for the department of education at the high school, Santurce ..	1, 538. 26
Repairs to boys' charity school, Santurce	7, 000. 00
Concrete gardener's house, Convalecencia Park, Rio Piedras	1, 049. 37
Work at navy yard for the chief, bureau of supplies, printing and transportation	384. 04
Repairs at Allen No. 5 for Institute of Tropical Medicine and Hygiene	690. 17
Special repairs, Allen No. 5, for civil-service commission	24. 21
Special repairs, Allen No. 3, office of the attorney general	7. 30
Repairs, special, audiencia building, for San Juan district court	8. 90
Special repairs, diputación building, for various offices	39. 40
Work for the bureau of information	5. 15
Special repair work, intendencia building	60. 50
Special repair work, navy yard, for Institute of Tropical and Transmissible Diseases	255. 60
Special work in connection with review stand	126. 62
Alterations, office of internal-revenue collector, Ponce	180. 00
Light installation, Memorial Hall, University of Porto Rico, Rio Piedras	420. 55
Repairs to plumbing, Vieques schools	250. 00
Repairs to the executive mansion	<u>3, 355. 56</u>

By administration—Continued.

Stove and electric light installation, and incidentals, Humacao district jail.....	\$954.51
Construction of arch for the carnival committee of 1914.....	150.00
Special repair work for office of the secretary of Porto Rico.....	43.00
Campus improvements, College of Agriculture and Mechanic Arts at Mayaguez.....	5,000.00
Farm barn for College of Agriculture and Mechanic Arts, Mayaguez..	6,800.00
Repairs to leper colony, for account of the department of sanitation..	385.00
Miscellaneous work for the reform school building at Mayaguez.....	12,100.00
Total.....	54,732.03

Work supervised:

Repairs to John Marshal School at Bayamon.....	1,200.00
Construction of fence, Aguada school building.....	1,500.00
Total.....	2,700.00

Work commenced during the present fiscal year and still under way:

	Available.	Expended.
12-room reinforced concrete school at Ponce, job No. 62, including 4 class rooms in basement.....	\$47,956.00	\$30,897.94
Reinforced concrete extension to Memorial Hall, University of Porto Rico, Rio Piedras.....	40,000.00	36,106.50
Reinforced concrete high-school building at Arecibo.....	50,000.00	3,000.00
5-room reinforced concrete schoolhouse at Barras.....	13,000.00	3,000.00
5-room reinforced concrete schoolhouse at Barranquitas.....	10,000.00	750.00
Reinforced concrete high-school building at Humacao.....	35,000.00	3,000.00
14-room reinforced concrete school at Mayaguez.....	33,075.00	1,500.00
Reinforced concrete municipal hospital at San Lorenzo.....	4,000.00	2,208.50
Filters and drinking fountains, Puerta de Tierra school, San Juan.....	340.00	
8-room reinforced concrete school at Mayaguez.....	18,000.00	
16-room reinforced concrete addition and alteration to Ponce de Leon school, Humacao.....	29,000.00	
Reinforced concrete municipal hospital at Rio Piedras.....	14,900.00	
Sanitary installation and repairs to Salinas schoolhouse.....	4,572.41	
Reinforced concrete rural school at barrio Florida, Barceloneta.....	4,000.00	2,000.00
2-room reinforced concrete rural school at Yauco.....	3,200.00	3,000.00
Total.....	307,043.41	85,462.94
By administration:		
Reinforced concrete science building for College of Agriculture and Mechanic Arts, Mayaguez.....	25,000.00	15,000.00
12-room reinforced concrete school at Ponce, job No. 110, including 4 extra class rooms, fence, walks, etc.....	32,409.41	28,878.41
Reinforced concrete high school building at Ponce, including extras.....	107,000.00	88,037.30
12-room reinforced concrete school at Ponce, job No. 63, including 4 extra class rooms in basement.....	33,252.81	24,502.81
Total.....	197,662.22	156,418.52

During the fiscal year a number of projects prepared by private parties for school board and municipal works were submitted to the division for recommendation and report. The division also prepared for different municipalities sketches and estimates of cost of public improvements.

Following is a list of jobs for which either sketches, plans, or specifications were prepared during this fiscal year:

Municipal market, Coamo.....	\$2,000
Rural school plans.....	500
Do.....	1,000
Concrete and iron fence, Puerta de Tierra School, San Juan.....	2,100
Hospital for insane, San Sebastian.....	2,000
Rural schoolhouse, Cayey.....	500
City hall and jail building, Salinas.....	13,000
Municipal market, Salinas.....	7,000
Municipal slaughterhouse, Salinas.....	2,000
12-room reinforced concrete school at Park Street, Santurce.....	60,000
4-room reinforced concrete school at barrio Machuchal, Santurce.....	12,000

4-room reinforced concrete school at barrio Seboruco, Santurce.....	\$12, 000
8-room reinforced concrete school at Mayaguez.....	18, 000
Public laundry, Yabucoa.....	2, 400
Municipal hospital, Adjuntas.....	2, 000
Public building, Mayaguez.....	5, 000
Gardener's house, Rio Piedras.....	1, 200
High school, Mayaguez.....	50, 000
Concrete and iron fence, Salinas.....	1, 500
Slaughterhouse, Vega Baja.....	1, 500
Concrete and iron fence, Miramar school, Santurce.....	2, 000
Remodeling Porto Rico Experiment Station, Mayaguez.....	6, 000
Alterations, San Geronimo Fort, San Juan.....	1, 800
Total.....	205, 500
Administration work (supervision):	
Plant and soil laboratory for the Porto Rico Experiment Station, Mayaguez.....	6, 500
NOTE.—This work is being done by the agent in charge of the station, and is supervised by this division.	
Cost of water for public buildings.....	690
Cost of light for public buildings.....	2, 610

Notwithstanding the order received early in February to suspend nearly all work, and the consequent postponement of many projects, the total amount of work done, contracted for or under way at the close of the fiscal year amounted to \$825,314.07, as against \$481,744.41 for the last fiscal year—an increase of \$343,569.66—making a total of about 175 per cent increase in work for the last two years as compared with the year before.

DIVISION OF PUBLIC LANDS.

This division makes surveys of all public lands belonging to The People of Porto Rico, investigates all questions of titles to such lands, and furnishes reports to other departments regarding these questions, etc., and it carried out the following work during the fiscal year:

MUNICIPALITY OF SAN JUAN.

In Machuchal ward.—The survey of a plot belonging to the San Juan school board, having an area of 2,402 square meters.

In Seboruco ward.—The survey of a plot belonging to the San Juan school board, having an area of 5,487 square meters.

In Martin Peña ward.—The survey of a plot of land belonging to The People of Porto Rico, having an area of 1,180 square meters.

In Puerta de Tierra ward.—The survey and contour map of a plot of land ceded by the Legislative Assembly to the Atheneum of Porto Rico, having an area of 2,000 square meters; the survey and contour map of a parcel of land proposed as site for the Carnegie Library, having an area of 12,670 square meters; the survey of a plot belonging to the San Juan school board, having an area of 1,425 square meters; the staking out of the boundary line between lands of The People of Porto Rico and plots Nos. 103, 110, and 111, belonging to private parties; and the modification of the grade lines in the race track of the hippodrome at the insular fair grounds.

In Santurce ward.—The survey of a plot of land belonging to The People of Porto Rico, having an area of 1,043 square meters.

The survey of the swamp lands surrounding the bay of San Juan, from San Juan to Palo Seco, is being carried on.

MUNICIPALITY OF JUANA DIAZ.

In Guayabal ward.—The survey of a farm having an area of 121 cuerdas, belonging to The People of Porto Rico, and the staking out of the boundary lines of the same.

MUNICIPALITY OF BARROS.

The survey of a parcel of land belonging to the school of agriculture, having an area of 2 cuerdas.

MUNICIPALITY OF CIALES.

In Hato Viejo ward.—The survey of a farm having an area of 150 cuerdas.

MUNICIPALITY OF PONCE.

In Marueño ward.—The survey of a farm having an area of 13.30 cuerdas.

MUNICIPALITY OF GUAYNABO.

The survey of the lands within the town limits.

MUNICIPALITY OF AGUADILLA.

The location of the street lines of Calle de la Fuente.

MUNICIPALITY OF VIEQUES.

In Puerto Diablo ward.—The survey of a farm having an area of 200 cuerdas.

MUNICIPALITY OF VEGA BAJA.

In Pugnado Afuera ward.—The survey of two farms having an area of 200 and 100 cuerdas, respectively.

MUNICIPALITY OF RIO PIEDRAS.

The survey and preparation of a contour map of a parcel of land belonging to the University of Porto Rico.

MUNICIPALITY OF RIO GRANDE.

The surveys of the following farms: One of 15 cuerdas, one of 27.54 cuerdas, one of 19.29 cuerdas, one of 10.18 cuerdas, one of 23.60 cuerdas, and one of 3.93 cuerdas.

MUNICIPALITIES OF LUQUILLO AND RIO GRANDE.

At the present time this division is working on the survey of the lands known as Luquillo National Forest Reserve. The expenses incurred in carrying out this survey are to be reimbursed to the insular treasury by the Federal Government.

During the present fiscal year this division has attended 1,105 separate cases regarding public lands, among which are to be found many relating to titles of possession or of dominion which were brought before the courts by private parties and were referred to this division for investigation and report.

The division has leased 36 farms belonging to The People of Porto Rico, at an annual rental of \$765.88, and making a total rental for all the lands which have been leased up to and including June 30, 1914, of \$11,185.31.

Forty-three copies of public documents of its archives have been issued by this division, on which fees amounting to \$79.38 have been collected.

There have been recorded in the registry of the property of San Juan 8 farms belonging to The People of Porto Rico and 1 in the registry of Guayama.

The total incidental expenditures for this division amounted to \$2,866.57, divided as follows: Field labor, \$722.98; traveling expenses, \$1,450.16; salaries, \$184.87; expendable office supplies, \$187.97; repair of instruments, \$10.69; and miscellaneous, \$309.90. The budgetary salaries for the fiscal year amounted to \$9,352. Reimbursable expenses to the amount of \$2,992.83 were incurred in connection with the survey of the Luquillo National Forest Reserve. Work to the amount of \$4,718.32 was performed by this division, for account of the Insular Fair Board, at the San Juan Hippodrome.

DIVISION OF PROPERTY AND ACCOUNTS.

This division accounts for all expenditures and receipts, acts as special disbursing officer for the payment of all laborers, makes all requisitions for material and supplies, issues motor vehicle and chauffeur licenses, and has charge of all the property of the department of the interior.

During the present fiscal year 8,996 accounts have been prepared, recorded, and transmitted to the auditor's office for settlement, aggregating the sum of \$913,608.49.

The sum of \$231,040.99 in cash has been paid by the special disbursing officer, representing 48,566 individual payments, on 4,493 pay rolls.

One hundred and five main accounts with 142 subsidiary or subaccounts have been handled, with a total credit of \$2,312,384.50.

Two thousand and eighty-two requisitions were placed with the bureau of supplies, printing, and transportation, and 21 department orders for direct purchases issued.

There were made, in accordance with the civil service, 126 permanent and 61 temporary appointments, 232 separations, 5 transfers, 15 reinstatements, 80 promotions, and 7 reductions in salaries.

During the present fiscal year 528 automobile and 139 motor-cycle licenses were registered, 597 automobile and 48 motor-cycle licenses renewed, 453 automobile and 110 motor-cycle licenses transferred, 436 automobile and 65 motor-cycle licenses canceled, 14 temporary automobile licenses issued, and 15 automobile licenses authorized to be changed from private use to public carriers.

On June 30, 1914, there were 1,064 automobile, 61 motor-truck, and 187 motor-cycle licenses in force and 2,933 chauffeur licenses, of which 739 were issued during the present fiscal year.

The sum of \$14,727.99 was received and deposited to the credit of the treasurer of Porto Rico on account of miscellaneous receipts and repayments.

DIVISION OF HARBORS AND DOCKS.

This division has charge of all the shipping of the island, collection of harbor fees, pilotage, and has general supervision of all of the harbors and water fronts; it designates berths for all vessels while in harbors, looks after the general shipping interests of the public, and does general police duty on the water front.

While the commerce of the island is not up to its usual high standard, the total collections show an increase over last year's receipts of \$2,653.37.

The San Juan Harbor improvements, consisting of the building of bulkhead and sheds with marginal street, is slowly but surely taking form under the watchful and careful direction of the harbor board and its engineers; and with the prospects of Congress appropriating sufficient funds to dredge a large part of the harbor, San Juan will then be in a position to invite and solicit big business.

The city of I once has its new pier in commission, which is of great benefit to the several steamship lines touching at that port of entry, and will tend to increase harbor-fee collections thereat.

The city of Mayaguez, realizing the importance of good harbor facilities, is again working on plans (abandoned some time past) for the construction of a pier at its port.

The present business at the other ports would hardly warrant the expenditure of such amount of money as would be necessary for adequate docking facilities.

THE SAN JUAN HARBOR BOARD.

The board was created by an act of the legislative assembly approved March 7, 1912, which act also provides for the issuance of \$500,000 of 4 per cent 25-year bonds for bulkhead construction and other improvements to the water front of San Juan.

The San Juan harbor board is a permanent board of management charged with the construction, maintenance, and operation of all improvements to the port of San Juan. During the past year the board held one special and seven regular meetings.

The present membership of the board is as follows: Hon. Robert H. Todd, acting chairman; Mr. Sosthenes Behn, Mr. Waldemar Lee, and Mr. José Ruiz Soler, members. Since the expiration of Chairman Wilson's term as commissioner of the interior, in January last, the position of chairman has been vacant and Hon. Robert H. Todd has been acting chairman. Mr. M. R. Calderón resigned as member March 2, 1914, and Mr. J. Ruiz Soler was appointed to succeed him.

The funds of the harbor board are derived from a \$500,000 bond issue authorized by act No. 45 of 1912, as well as from the sale of public land in the vicinity of the proposed improvements. In addition, the moneys collected for harbor dues in the port of San Juan are available for the payment of the fixed charges on the bonds.

Under authority conferred by act No. 45 of 1912, \$300,000 of bonds have been sold through the Bureau of Insular Affairs, Washington, D. C., in the following issues: \$100,000 of 4 per cent January-July, registered, 25-year bonds dated January 1, 1912, in denominations of \$5,000, were sold September 4, 1912, at an average price of 102.743 per cent plus accrued interest; \$200,000 of 4 per cent January-July, coupon, 25-year bonds dated January 1, 1914, in denominations of \$1,000, were sold May 15, 1914, at an average price of 100.81 per cent plus accrued interest.

RECEIPTS AND DISBURSEMENTS TO JUNE 30, 1914.

Construction of harbor improvements.

Receipts:

From sale of \$100,000 4 per cent January and July 1912-1937 bonds.....	\$100,000. 00
From sale of \$200,000 4 per cent January and July 1914-1939 bonds.....	200,000. 00
	<hr/> \$300,000. 00

Disbursements:

Administration.....	4,760. 32
Supplies, advertising, and printing.....	1,715. 68
Unexpendable property.....	1,683. 15
Surveys.....	1,770. 40
Drafting and designs.....	4,877. 58
Inspection of construction.....	6,366. 13
Extra inspection (deducted from contractor's estimates).....	266. 05
Paid to bulkhead contractor.....	75,163. 05

	96,602. 36
Balance, cash on hand.....	203,397. 64
	<hr/> 300,000. 00

San Juan Harbor fund.

Receipts:

Premium on sale \$100,000 4 per cent January and July 1912-1937 bonds.....	2,743. 00
Accrued interest July 1 to Sept. 16, 1912.....	844. 44
Premium on sale \$200,000 4 per cent January and July 1914-1939 bonds.....	1,620. 00
Accrued interest Jan. 1 to June 1, 1914.....	3,333. 33
Harbor dues collected Mar. 7, 1912 to June 30, 1914...	64,496. 25
	<hr/> 73,037. 02

Disbursements:

Total interest paid to June 30, 1914.....	12,000. 00
Total attendance fees paid to members of the San Juan harbor board.....	540. 00
	<hr/> 12,540. 00
Balance, cash on hand.....	60,497. 02
	<hr/> 73,037. 02

The improvements contemplated under the \$500,000 bond issue are (a) the construction of a permanent reinforced concrete bulkhead along the established bulkhead line, commencing at the western side of San Antonio Basin and extending westward to the present Valdes Ferry landing; (b) the construction of a modern wharf shed along this bulkhead from its eastern end to Pier No. 5, and the installation of modern cargo-handling machinery; (c) widening and paving the marginal street so as to make reasonable provision for both the railway and cart traffic; (d) laying a system of double-track railways along the marginal street.

The bulkhead construction takes precedence over all other projected improvements because the present berthing facilities are so restricted that it is necessary to provide additional new wharfage before removing the old. Accordingly, the contract for the new bulkhead was let to the P. J. Carlin Construction Co. on April 24, 1913, for \$345,841.10. The time set for the completion of the work is July 2, 1915.

The progress of the work under this contract has been as follows:

Condition of the work on June 30, 1913.—Six test piles had been driven; 18 shed piles had been driven. No payments had been made to the contractor.

Condition of the work on June 30, 1914.—Filling: 6 test piles were driven; 78 shed piles were driven; 277 foundation piles were coated and on hand; 594 foundation piles were driven in 83 buttresses; 277 sheet piles were cast and on hand; 506 sheet piles were driven in 665 linear feet of bulkhead. Concrete: 562.6 cubic yards of "B" concrete were placed in 75 buttresses; 94.2 cubic yards of "A" concrete were placed in 168 linear feet of deck. Steel: 202,511 pounds of steel beams were placed in 672 linear feet of bulkhead. Riprap: 1,312.8 cubic yards of riprap were placed in 285 linear feet of bulkhead. Filling: 9,949 cubic yards of filling were placed back of the "A" section

of bulkhead. Cast-iron moorings: 1,888 pounds of cast-iron were placed, comprising 2 cleats and 2 mooring posts. Extra work: \$1,637.03 of extra work was done.

The total amount paid to the contractor was \$75,163.05 and a retained percentage amounting to \$7,731.26 was withheld.

Future operations will be governed by the progress made by the contractors for the bulkhead; but it is expected that the bulkhead eastward of Pier No. 5 will be sufficiently advanced by September to permit of berthing lumber schooners along it, and the construction of the section of bulkhead between Piers No. 2 and No. 5 will be started and pushed forward as rapidly as possible.

As soon as the bulkhead east of Pier No. 5 is entirely completed, the adjacent marginal street will be macadamized and a contract let for the construction of the bulkhead shed.

The bulkhead shed has been designed, and the contract drawings and specifications are now in progress and will be completed in time to begin construction upon this work as soon as the progress of the bulkhead construction will permit.

The marginal street railways are a very important part of any water front and must be under the control of the port authorities if they are to retain control of the port.

It is proposed to double track the entire length of the new marginal street as soon as the bulkhead construction is completed and provide for its maintenance and operation by a switching charge.

The American Railway Co. has under consideration a project for the construction of a modern freight terminal which will be of great benefit to the port of San Juan. To carry out this project the railroad company must acquire a large block of public property adjoining their present holdings, and negotiations for the transfer of this land are still in progress.

Street extensions are necessary to properly develop the new water front and should be provided for by the sale of adjacent public property, or else by an additional appropriation.

The right of way connecting the new water-front with Cavadonga Boulevard has already been acquired, and the more important of those remaining are: Widening Ezquiaga Street and building a 6-meter roadway along the water front south of the railroad tracks to San Antonio Dock.

Additional dredging for San Juan Harbor has been recommended by the Federal engineers and it is expected that an appropriation will be available for this work in the coming year.

It is proposed to reclaim a large portion of the swamps surrounding San Juan Bay with the material dredged from the harbor, and to reimburse the Federal Government, for a part of the cost of the dredging, by the sale of the reclaimed land.

If the Federal Government fails to make provision for deepening the harbor, it will be necessary for the insular government to make an appropriation for dredging in front of the eastern section of the new bulkhead.

The titles to many of the water-front properties are in question, and, with the probability of the reclamation of this land, an earnest effort should be made to clear these titles before the dredging is begun.

In addition to the title litigation between the insular government and private citizens, the title to the land under water lying between low-water line and the established bulkhead line is claimed by the Federal Government, and the same should be transferred to the insular government by an act of Congress. A provision of this nature is included in the proposed new organic act and it, therefore, may not be necessary to provide for it by a separate act of Congress.

IRRIGATION COMMISSION.

The irrigation commission was organized pursuant to section 15 of the public irrigation laws, approved March 18, 1908.

Act No. 128, laws of 1913, amended the former irrigation law and extended the time for performance of duties of the commission. All of the members either elected or appointed have continued in office, with the exception of Mr. Carlos Toro Labarthe, who resigned at the beginning of the present year. This vacancy was filled with the appointment of Mr. J. J. Jiménez, who continued as a member of the commission until July, 1914, when he resigned.

The irrigation commission was organized for the purpose of forming a temporary irrigation district, which, at the close of the present fiscal year, is practically finished. There are certain details incomplete, but the final report of the commission may be expected sometime during the month of August, 1914.

During the fiscal year the commission held 115 regular meetings, made 77 inspection trips, and was called upon three times to confer with members of committees of the Legislative Assembly.

Total expenses incurred by the commission during the fiscal year amount to \$8,647.

BOUNDARIES.

One of the first duties performed by the commission was the fixing of the boundaries of the irrigation district, and the selection of such land as should be included in the temporary district. For that purpose the irrigation district was divided in two divisions, east and west. The eastern division comprises all the land situated between the eastern bank of the Patillas River (to the east), the eastern bank of the Salinas River (to the west), and the Patillas and Guamani Canals (to the north).

The western division comprises a certain area of the land east of the Jacaguas River, west of the Jueyes River, and south of the Juana Diaz Canal. It also contains a small portion of land to the west of the Jacaguas River.

TEMPORARY DISTRICT.

Paragraph 2 of section 2 of act No. 128 (laws of 1913) provides: "The irrigation commission shall examine each tract of local subdivision of land which might be included in the temporary irrigation district, with a view to determining what lands are so located and of such a nature that they can be profitably and successfully irrigated under the irrigation system provided for in the said public irrigation law as amended and as herein provided for."

The land along the southern coast of Porto Rico, and especially that included in the irrigation district, is suitable for any crop, and especially that of sugar cane. The cultivation of sugar cane has been carried on for a long period of time, but owing to occasional serious droughts the planters have suffered losses by not being able to produce a maximum crop. The large number of pumping plants and the water concessions on the rivers in the district were never sufficient to supply the water needed for proper irrigation. The total area of land in the irrigation district which has been examined by the commission up to June 30, 1914, and which, if possible, should be irrigated, amounts to 60,307 acres. Of this amount, 16,212 acres are nonirrigable—being either moist land or situated at a higher elevation than the canals or laterals.

WESTERN DIVISION.

The total area of land in this division amounts to 29,006 acres. The commission included 16,161 acres in its preliminary report, assuming that it would be possible to irrigate this area with the waters stored in this division. Subsequently, however, the commission was informed by the irrigation service, that, on account of certain water concessions on the streams of this division, approximately 8,500 acres could be taken as the area for distributary purposes. The commission then apportioned the waters to the lands nearest the general canal in order to avoid incurring further expenses on account of long laterals, losses by filtration, evaporation, etc. The revised report, in accordance with these figures, includes in this division 8,846 acres. The water available for the irrigation of this area will be the total amount stored, less the amount of concessions which have been ceded to The People of Porto Rico, plus the amount of water of concessions which have not been ceded.

EASTERN DIVISION.

The total area of land in this division amounts to 31,301 acres. Of this area, 15,683 acres were included in the temporary district. From this must be deducted an area equal to the credits pertaining to such lands as have water concessions which have been ceded to The People of Porto Rico.

CREDITS ON LANDS IN THE DISTRICT.

In the western division the equivalent of water concessions ceded to The People of Porto Rico amounts to 2,342 acres. By deducting this amount from the 8,846 acres included in the division, there remains 6,504 acres on which water taxes must be paid. The commission firmly believes that the taxable acreage, when the permanent irrigation district is formed, may be increased.

In the eastern division, the equivalent of water concessions ceded to The People of Porto Rico, amounts to 1,753 acres. By deducting this amount from the 15,683 acres included in the division, there remains 13,930 acres on which water taxes must be paid.

Recapitulation.

	Acres.
Total quantity of land examined by the commission.....	60, 307. 88
Lands excluded.....	35, 778. 38
Lands included.....	24, 529. 50
Credits payable.....	4, 094. 67
Net acreage taxable.....	20, 434. 83

APPRAISEMENT OF WATER CONCESSIONS.

One of the obligations of the commission was the appraisal of water concessions on the rivers used by the irrigation service for irrigation of lands in the district, the equivalent of which is to be charged against the total area of land included in the temporary district, and to be given to the holders of the concessions. The number of concessions and the streams on which they were granted are as follows:

	Concessions.
Jacaguas.....	25
Coamo.....	6
Guamani.....	8
Patillas.....	10
Total.....	49

Of these 49 concessions, the commission appraised and held valid 30. Of the remaining 19, some were held to be null, while others were for torrential water only, and still others were for domestic purposes outside of the irrigation district. Of the 30 concessions appraised and held to be valid, 16 have been relinquished to The People of Porto Rico, to be used in the general irrigation system. The remaining unrelinquished concessions were left for further consideration after January 1, 1914, provided the owners thereof had not come to any agreement with the commissioner of the interior with regard to the valuation of the same. A résumé of concessions held to be valid and appraised by the commission is as follows:

	Total.	Relin- quished.
From Patillas River.....	7	7
From Guamani River.....	6	4
From Coamo River.....	4	4
From Jacaguas River.....	13	1
Total.....	30	16

RECOMMENDATION.

The commission made no appraisal of certain streams and brooks—for example, the Lapa and Majada streams—because the waters are not being stored for irrigation in the irrigation district. It is probable that they will be used in the extension of the permanent irrigation district. It is therefore strongly recommended that any petition to the legislature for the purpose of securing additional funds for extensions or betterments whereby the waters of these smaller streams could be utilized, be strongly supported.

The commission also wishes to recommend that, if possible, the storage capacity of the western division be increased in order to irrigate that large area of land which has been excluded from the temporary district, which is good sugar land, and would be greatly benefited thereby.

PORTO RICO IRRIGATION SERVICE.

The most important work under the direction of this department at present is the irrigation project, and on account of its magnitude the report, covering operations and expenditures for the past fiscal year, is given somewhat in detail.

ORGANIZATION AND PERSONNEL.

The various changes on account of new appointments, separations, and reduction of the force made in the organization of the main office at Guayama, where the executive and clerical forces are located, and of the various divisions, are noted in the table following.

Divisions.	Number of employees July 1, 1913.	Changes.		Number of employees June 30, 1914.	Days' leave granted during year.		
		New employ-ees.	Separations.		With pay.	Without pay.	Total leave.
Patillas Dam.....	34	5	39	.....	720.0	64.0	784.0
Patillas Canal, Guamani Canal, Melania Dam.	5	6	2	9	27.0	.....	27.0
Carite Dam.....	9	.....	9	.....	74.0	28.0	102.0
Carite water power.....	4	2	5	1	45.0	2.0	47.0
Guayabal Dam.....	19	.....	19	.....	100.5	.....	100.5
General administration.....	31	8	19	20	309.5	27.5	337.0
Juana Diaz Canal and Coamo Dam.....	11	17	5	23	188.0	58.0	246.0
Hydrographic division.....	12	11	6	17	112.0	.....	112.0
Irrigation commission.....	3	.....	.....	3	20.0	11.0	31.0
Operation:							
Western division.....	.....	5	.....	5	.....	.....	.....
Eastern division.....	.....	3	.....	3	.....	.....	.....
Total.....	128	57	104	81	1,596.0	190.5	1,786.5

The following schedule shows the number of employees engaged administratively at the close of the year on the various divisions. It does not include the employee located outside of the irrigation district whose salaries are charged against the irrigation service.

Titles.	General administration and legal division.	Hydrographic division.	Patillas Dam and Patillas Canal.	Patillas laterals and outlets.	Carite Dam and tunnel.	Carite water power.	Guamani Canal and Melania Dam.	Guayabal Dam and Toro Negro diversion.	Juana Diaz Canal.	Juana Diaz laterals.	Coamo Dam.	Total.
Chief Engineer.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Supervising engineer.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
Chiefs of division.....	2	1	.....	.....	.....	.....	.....	.....	.....	.....	1	4
Chief clerk and disbursing officer.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Superintendent.....	.....	.....	.....	.....	.....	1	.....	.....	.....	1	1	3
Electrical engineer.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	1
Assistant engineers.....	.....	2	.....	1	.....	.....	2	.....	1	2	1	9
Assistant hydrographers.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Draftsmen.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2
Instrument men.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Rodmen.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Stream gaugers.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
Practicoate.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Clerks and stenographers.....	7	6	.....	.....	.....	1	1	.....	.....	2	4	21
Bookkeeper.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Telephone operator.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Office boys.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Master mechanic.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Foremen.....	.....	.....	.....	2	.....	5	2	.....	.....	1	4	14
Stationary enginemen.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	3
Cableway men.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Firemen.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2
Mechanics.....	.....	.....	.....	4	.....	2	7	.....	.....	.....	5	18
Drill runners.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2
Corral boss.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Carpenters.....	.....	.....	.....	.....	.....	3	.....	.....	.....	7	45	55
Blacksmiths.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2
Ditch riders.....	.....	.....	4	.....	.....	.....	2	.....	.....	.....	.....	8
Capataces.....	.....	.....	.....	.....	.....	.....	.....	.....	4	11	9	24
Laborers.....	2	.....	1	94	1	33	121	.....	133	167	232	784
Chauffeurs.....	2	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	3
Linemen.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	3
Teamsters.....	.....	.....	.....	.....	.....	2	.....	2	.....	.....	5	7
Gatekeepers.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	.....	4
Cooks and waiters.....	.....	.....	.....	.....	.....	2	.....	.....	1	.....	3	6
Gauge readers.....	.....	113	.....	.....	.....	.....	.....	.....	2	.....	.....	115
Storekeeper.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Calkers.....	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	7
Electricians.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	3
Total.....	24	128	6	102	2	61	135	2	144	191	324	1,119

The following is a list of the principal accidents to employees during the fiscal year:

Name.	Date.	Occupation.	Nature of injury.
Patillas Dam:			
M. C. Pascoe.....	July 26, 1913	Foreman.....	Right leg bruised while dumping cars.
Julio Martinez.....	Aug. 23, 1913	Laborer.....	Received contusions on jaw and chest.
Geo. Roach.....	Sept. 18, 1913	Mechanic.....	Fatally injured by moving train.
B. Lebrón.....	June 28, 1913	Pitman.....	Right foot crushed by steam shovel.
S. Rivera.....	June 29, 1913	Laborer.....	Left leg bruised by falling rock.
G. Vázquez.....	Aug. 18, 1913	.....do.....	Back bruised by falling rock.
Elias Perez.....	Aug. 30, 1913	.....do.....	Right foot bruised by falling rock.
E. Santiago.....	Aug. 27, 1913	Water boy.....	Right shoulder bruised by moving train.
E. Rivera.....	Sept. 22, 1913	Laborer.....	Right foot crushed by moving car.
S. Delgado.....	Oct. 23, 1913	.....do.....	Do.
M. Cordero.....	Dec. 1, 1913	.....do.....	Right hand crushed while loading rail.
G. Rodríguez.....	Dec. 27, 1913	.....do.....	Fatally injured by moving train.
Elias Perez.....	Mar. 4, 1914	.....do.....	Right foot crushed by falling rock.
J. Byron.....	Mar. 2, 1914	.....do.....	Left hand bruised by steam shovel.
Santos Ruiz.....	Apr. 14, 1914	.....do.....	Left leg bruised.
F. de Jesus.....	May 1, 1914	.....do.....	Left foot cut.
Patillas Canal:			
Pedro Hernandez.....	Jan. 31, 1914	.....do.....	Fatally injured by fall from flume.
Carite Dam:			
Francisco Aponte.....	July 22, 1913	.....do.....	Fracture of left hip by landslide.
Teodoro Morales.....	.....do.....	.....do.....	Left leg broken by landslide.
Cruz Bermúdez.....	Sept. 18, 1913	.....do.....	Right hand crushed while coupling cars.
Carite water power:			
Manuel Ruiz.....	Sept. 23, 1913	Foreman.....	Fingers on left hand crushed while placing poles.
José Santos.....	Dec. 19, 1913	Mechanic.....	Index finger crushed in gear wheel.
Salvador Franco.....	Mar. 20, 1914	.....do.....	Injured back while lifting bearing cap.
Guayabal Dam:			
Louis Colón.....	July 17, 1913	Laborer.....	Ankle dislocated while dumping cars.
R. Rodríguez.....	Oct. 31, 1913	.....do.....	Finger crushed while at work on cable-way.
Coamo Dam:			
Manuel Alicea.....	June 11, 1914	.....do.....	Caught between two cars.
Arturo Guzman.....	June 15, 1914	Capataz.....	Injured by falling rock.

GENERAL CONDITIONS.

An act amending the public irrigation law was passed by the legislative assembly in extraordinary session and approved August 8, 1913. Its most important provisions are:

1. Creating a temporary district for the first three years of the operation of the irrigation system, and the creation immediately thereafter of a permanent irrigation district.

2. A reduction of irrigation taxes during the existence of the temporary district, a limited tax thereafter, and provision for an extension of the time required to pay off outstanding bonds.

3. Authorizing the sale of additional bonds required to complete construction work, to reduce taxes during the first few years of operation, and, by refunding bonds, to pay interest and principal on existing bonds falling due and not otherwise provided for.

4. Reduction in taxation during years when the run-off may prove insufficient to furnish water to the amount of at least 1 acre-foot per acre during the first six months of either a fiscal or calendar year.

Upon the passage of the above act, those works of construction which had been delayed on account of the insufficiency of funds for payment of construction expenses and also for interest and principal on outstanding bonds due January 1, 1914, were actively started, and the required plant, material, and supplies purchased. The principal works heretofore delayed were the Coamo and Melania Dams.

A joint resolution was passed by the legislative assembly and approved March 11, 1914, the principal authorizations being—

(a) The issuing of bonds to the amount of \$150,000 for construction purposes.

(b) The extension of the date of commencing the temporary irrigation district beyond July 1, 1914, but not later than January 1, 1915.

(c) The extension of the life of the irrigation investigating and reporting commission until the close of the next regular session of the legislative assembly.

All construction work essential to the operation of the irrigation district has been completed with the exception of Coamo Dam, Melania Dam, Carite water power,

and a portion of the laterals. It is expected that all laterals will be finished in August, Melania Dam by September 1, and Coamo Dam and adjacent roads in December. All the main canals and part of the laterals are in operation delivering water to planters under sales contracts made with the commissioner of the interior and approved by the executive council.

At the end of June Patillas Reservoir was full, Guayabal was practically full, and Carite Reservoir was within about 12 feet of the spillway, the total quantity of water available in the three reservoirs amounting to 26,600 acre-feet. In view of the large amount of water now in storage and the proximity of the rainy season, the delay in the completion of Coamo and Melania Dams will not affect the successful operation of the temporary irrigation district.

From the records of stream flow covering a period of six years, it is estimated that about 24,400 acres of land can be furnished with 4 acre-feet of water per year, after supplying all existing concessions with their fair equivalent values, and making due allowance for evaporation and seepage losses. Actual operation of the canals for five months has indicated that the seepage losses will be less than previously estimated, but pending the additional data that may be secured during the next three years it was considered advisable to recommend the inclusion in the temporary irrigation district of but about 22,000 acres, exclusive of concession rights, of which 7,800 acres pertain to the western and 14,200 acres to the eastern district.

SALE OF WATER.

Under the provisions of the public irrigation law the commissioner of the interior is authorized, subject to the approval of the executive council, to enter into contracts on behalf of the irrigation service, with any landowner or lessee for the sale of water from the irrigation system, provided that such contracts shall terminate upon the date of the beginning of the temporary irrigation district.

The sale of water under such contracts was commenced in January from the Guamani Canal, the section of Patillas Canal west of Melania, and the upper portion of the Juana Diaz Canal. On May 11 the remainder of Patillas Canal was put in operation.

The following table shows the water delivered to the main canals and the amount sold:

Canal.	Received by canal.	Sold.	Seepage losses, evap- oration, and waste.	Losses.
	<i>Acre-feet.</i>	<i>Acre-feet.</i>	<i>Acre-feet.</i>	<i>Per cent.</i>
Patillas and Guamani.....	10,915.80	8,216.88	2,698.92	24.3
Juana Diaz.....	8,626.86	6,864.64	1,762.22	24.3

The value of the water sold amounted to \$41,395.45.

The rates charged varied from \$2.50 per acre-foot for those sections nearest the sources of supply to \$3 per acre-foot for the more remote portions of the canals. These prices correspond closely to the average rate of taxation during the existence of the temporary irrigation district.

There was a constantly increasing demand for water at these rates and practically all pumping plants were closed down except those in tracts to which the irrigation service was not yet prepared to deliver water.

Many planters have constructed small reservoirs which enable them to distribute their water to better advantage and avoid the inefficient night irrigation.

During these five months of operation the completed structures of the irrigation service have been successfully tested out.

CONSTRUCTION WORK.

All construction work during the past year has been done by administration. Upon the completion of the various features the equipment and supplies no longer needed have been placed in storage and advertised for sale. The supply of laborers has been plentiful and climatic conditions generally favorable, although occasional small floods in the Coamo River have caused some delays on that work.

The following is a brief description of the principal features completed and under construction:

Patillas Dam.—Patillas Dam is located on the Patillas River a short distance below its junction with Maton Creek, and provides a storage reservoir with an area of 272

acres, a maximum depth of 102 feet, and a capacity of 12,096 acre-feet or 3,941,481,600 gallons of water. The catchment area is 24 square miles. The dam is built of earth and stone with an impervious sluiced clay center and has a concrete cut-off wall through the center extending down into impervious material and of sufficient height to form a good bond with the clay core of the dam.

It has a maximum height of 132 feet above river bed, a crest length of 1,020 feet, and contains 741,552 cubic meters of material. The crest width is 20 feet, the lower slope 2 to 1, and the water slope varies from 3 to 1 to 2 to 1. The dam was built to an average of 4 feet above the theoretical lines to allow for settlement. The material for the dam was excavated by steam shovels from the bottom lands and adjacent hills above the dam site, and hauled to the dam on 8-yard dump cars.

For the first 50 feet in height the cars were dumped from trestles built along each face of the dam, the tops of the trestles being at the slope line. After reaching this height the successive lifts were made by shifting the tracks back and forth, raising them a few feet each time. Material composed largely of bowlders and gravel was used for the outer sections, while that containing about 25 per cent clay was deposited on the inner sides of the embankments, washed down by means of hydraulic monitors, and allowed to settle in a pool maintained between the two embankments and having a width of about one-fifth that of the dam at the same elevation. The surplus water from the pool was at first taken care of by a vertical shaft and culvert through the lower embankment and later by spilling down the paved slopes. The material was such that no trouble was experienced in preventing stratification or in squeezing and draining the water from the central section. Water for sluicing was brought from Maton Creek through 8,000 feet of 12-inch to 16-inch pipe line and delivered at the work under a maximum pressure of 88 pounds per square inch. The pipe line was carried across the entire length of the dam, supported by pontoons floating in the pool, and hydraulic monitors were placed on the pontoons at convenient intervals. A floating pumping plant consisting of a 60-horsepower gasoline engine, a 6-inch centrifugal pump, and two monitors, all mounted on a barge, was used first as an auxiliary and later as a substitute for the pontoon line and furnished very efficient service.

During the construction of the dam the river was diverted through a tunnel 610 feet long driven through the hill west of the dam. This tunnel is 20 by 20 feet with a cross sectional area of 357 square feet. After the completion of the dam the tunnel was closed by a concrete bulkhead in which were placed two 5-foot circular sluice gates for the permanent control of the water delivered to Patillas Canal. The gates are operated from the top of the dam through a concrete-lined shaft. At the lower end of the tunnel is another bulkhead and uptake through which the water rises to the canal level.

The spillway is an open cut through a saddle east of the dam, from which it is separated by a high hill. It has a concrete crest 240 feet long, and an estimated discharge capacity of 49,000 cubic feet per second with the water in the reservoir at an elevation 5 feet below the crest of the dam. Water passing over the spillway follows a natural drainage for a distance of 1,100 feet, thence through an excavated training channel 1,300 feet long, and discharges into the Patillas River 1,450 feet below the dam. The spillway excavation amounted to 61,752 cubic meters of earth, to 50,000 cubic meters of rock, of which 35,203 cubic meters were placed in the dam and the remainder wasted; 488 cubic meters of concrete were used in the spillway crest, which is so designed that falling shutters may be installed in case it is deemed desirable to increase the storage capacity of Patillas Reservoir without decreasing the discharge capacity of the spillway.

The training channel excavation amounted to 21,950 cubic meters, all of which was used in building dikes on each side of the channel to protect the surrounding property in case of exceptional floods.

A contract for the construction of Patillas Dam was let in January, 1910. The work was taken over by administration forces April 1, 1911, and the dam embankment completed March 31, 1914. The main concrete bulkhead in the outlet tunnel was finished on April 24, when the gates were closed and storage begun. On May 11, 1914, water was turned into Patillas Canal. On June 18 the reservoir was full, and from that date to the end of the month water was passing over the spillway, reaching a maximum depth of 0.82 foot on June 23.

Patillas Canal.—This canal begins at Patillas Dam and runs along the foot of the hills to a point about a mile north of the town of Salinas, a distance of 24 miles. It has a capacity of 150 second-feet at the intake and is gradually reduced in size in proportion to the duty it has to perform.

Among the structures on this canal are three tunnels aggregating 3,142 feet in length, 2,539 feet of metal flumes, 106 reinforced-concrete bridges, 570 feet of reinforced-concrete siphons under rivers, 9 spillways, and 104 outlet gates. Construction work is

completed and the canal is in operation. Some portions through rather porous material have been lined with concrete, and actual operation has shown that it will be desirable to line a few other sections if seepage losses are to be reduced to a minimum.

Carite Dam.—Work on this structure was completed in January. It is located on the La Plata River near its headwaters, and about 6 miles north of Guayama. Its purpose is to provide a reservoir for the storage of water from a drainage area of about 8 square miles. Being located on the north side of the main divide and in a region of excessive rainfall, the mean run-off from the small area compares favorably with that from the larger basins on the southern watershed. The reservoir has a capacity of 11,131 acre-feet, of which 9,339 acre-feet or 3,043,113,150 gallons can be diverted through Carite Tunnel to the irrigation canals on the southside.

The dam is of earth faced with rock and has a volume of 155,000 cubic meters. Its maximum height is 110 feet, length on top 500 feet, crest width 20 feet, and side slopes of 2 to 1 and 3 to 1.

Practically all the material required for the dam was obtained from the excavation of the spillway which is cut through a ridge about 900 feet from the dam. Solid rock was encountered in this excavation so that the only concrete work necessary in the spillway was a low level crest 120 feet long to control the grade.

The dam was built up in successive layers compacted with a steam roller. The central section was built of selected earth and clay, while toska and rock were used on the outer slopes. During construction the river was diverted through a 10 by 10 foot concrete culvert passing under one end of the dam.

Storage was commenced on November 30, when the final closure was made by bulkheading the culvert with concrete. By January 22 the water had reached a depth of 38 feet and began to flow through Carite Tunnel.

At the end of the fiscal year the depth of water in the reservoir was 69.35 feet, representing a total storage of 5,872 acre-feet, and in the meantime 6,005 acre-feet had been diverted through the tunnel for sale to irrigators on the south side.

Carite Tunnel.—Carite Tunnel is built through the main divide of the island at an elevation of 1,738 feet above sea level, and furnishes the outlet from Carite Reservoir to the southern watershed.

An open cut 1,000 feet long forms an approach to the tunnel which is 3,060 feet in length and has a cross-section of 4 by 6 feet. The excavation, which was done by contract, was commenced in March, 1910, and completed in February, 1913. The tunnel lining required 452 cubic meters of concrete which owing to cave-ins from the roof and sides was not completed until January, 1914.

Two sets of gates, 30 by 60 inches, operated through a concrete gate shaft at the intake of the tunnel, provide for the control of the water, and a measuring weir and spillway are located at the tunnel outlet.

Carite water power.—The outlet of Carite Tunnel is at the head of an arroyo having a very rapid fall toward the sea. In a distance of three-quarters of a mile there is a difference in elevation of nearly 800 feet. This makes it possible to utilize the water from Carite reservoir for the development of electric power without interfering with its use for irrigation.

A covered concrete conduit 1,441 feet long extends from the outlet of Carite Tunnel to a forebay at the upper end of the pipe line. The conduit has a cross section of 2 by 3 feet and is laid on a grade of 5 feet in 1,000 feet. The pipe line is of riveted steel, 30 inches in diameter and 2,337 feet in length, and has a total drop of 760 feet. At the lower end of the pipe is a 10-inch relief valve and a 30-inch valve, below which a Y connects with two lines, which are reduced to 12 inches in diameter where they enter the power house.

The power-house building is of a reinforced concrete, 84 feet 6 inches long, 32 feet wide, and 19 feet high under the eaves. It is covered with corrugated iron supported on steel roof trusses. There are two main units, each consisting of one 960 horsepower, Pelton Impulse type water wheel operating under a 760-foot head at 400 revolutions per minute, directly connected to a 700-kilowatt 2,300-volt 3-phase 60-cycle Westinghouse generator. There are two 30-kilowatt 110-volt direct-current exciters, one of which is water driven and the other belt driven from a generator. Also a motor generator set for use with a 66-cell 110-volt 30-ampere storage battery.

There are two banks of transformers, each composed of 3—225 kilowatt volt ampere 2,300—22,000 volt oil-insulated water-cooled transformers. A six-ton, hand-operated traveling crane is used for handling the heavy machinery. The installation of the machinery is practically completed and as soon as the pipe line is satisfactorily tested out the plant will be ready for operation.

It is estimated that the minimum draft from Carite Reservoir will be sufficient for one unit, and that the full capacity of the plant will be available for a peak load. In case the demand for power should warrant it, a similar development may be made lower

down on the river using the same water a second time. The transmission line is completed from the power house, which is about 4.5 miles north of Guayama, to Salinas, a distance of 19 miles. It consists of a three-wire circuit of No. 4 copper wire carried on 35-foot creosoted pine poles. The Guayama substation has a capacity of 225 kilowatts, and here the current will be stepped down to 2,300 and 4,000 volts for distribution to Guayama and vicinity. The substation building is of reinforced concrete, 20 by 26 feet, and the installation of machinery is complete with the exception of the transformers. It is proposed to build another substation near Salinas and a distributing line to Arroyo.

Guamani canals.—The water from Carite Reservoir after passing the power plant flows into the Guamani River and is diverted into two canals, one running east and the other west, and serving those lands lying between the Patillas Canal and the foothills.

The East Guamani Canal, which is an extension of the old Olimpo Canal, is 4 miles long and commands about 1,000 acres. This canal will be completed in July.

The West Guamani Canal is 9.9 miles long, the upper 2.4 miles having a capacity of 135 second-feet, which will be sufficient to divert a large portion of the flood waters of Guamani River to the Melania reservoir. At the end of the main canal is a small concrete dam, which permits flood waters to follow a natural drainage to Melania and diverts the normal flow of the canal into a small high line ditch, which runs in a westerly direction for 7.5 miles. Among the appurtenant structures of the completed canal are Conuco Tunnel (600 feet long), 47 bridges, 25 culverts, and 17 spillways, all of reinforced concrete; 2,448 feet of metal flumes, supported on creosoted pine trestles; and 2 concrete houses for ditch riders. A lateral 4.5 miles long extending westward from the end of the present Guamani Canal will command practically all the remaining cane lands lying above the western end of the Patillas Canal.

Melania Dam.—This is a small earth structure 1,144 feet long with a maximum height of 30 feet, and will have a volume of 37,500 cubic meters. It forms a reservoir of 245 acre-feet capacity for the storage of the flood waters from the Guamani River, which can then be distributed through the western section of Patillas Canal. Construction was commenced in September, 1913, and is about 89 per cent complete.

Toro Negro diversion.—This diversion was completed on August 29, 1913, and the waters of the Toro Negro and Doña Juana Rivers, which are tributaries of rivers flowing north to the Atlantic Ocean, were diverted through the Toro Negro Tunnel to the Jacaguas River and Guayabal Reservoir on the south side of the island.

It consists of two concrete diversion dams, $1\frac{1}{2}$ miles of small concrete-lined canal, 440 feet of concrete conduit with a capacity of 360 second-feet, and a 6 by 7 foot tunnel, 2,770 feet in length, piercing the main divide at an elevation of 2,726 feet above sea level.

While the drainage area above the Toro Negro Tunnel is but 3 square miles, the annual rainfall is about 90 inches and floods are of frequent occurrence, so that the average flow through the tunnel will about equal the available supply from the Jacaguas River, exclusive of water concessions.

Guayabal Dam.—Guayabal dam is built across the Jacaguas River about 2 miles north of the town of Juana Diaz and provides a reservoir for the storage of 9,562 acre-feet of water.

The dam is a reinforced concrete structure of the Ambursen type, having a maximum height of 115 feet above the river bed. The dam proper is 918 feet in length, connected with the shore at the east end by 303 feet of earth and rock fill embankment with a concrete core wall, and at the west end by a concrete spillway 756 feet long, making a total length of 1,977 feet.

The spillway has a capacity of 70,000 second-feet. There are 33,731 cubic meters of concrete, and 14,970 cubic meters of earth and rock in the dam, and 33,813 cubic meters of excavation were required for the foundations. The top of the dam and spillway form a highway bridge which connects the Juana Diaz-Guayabal road with the new carretera to Villalba, built by the irrigation service.

Construction was commenced August 4, 1911, and completed in September, 1913. Storage was begun the same month. At the end of March the reservoir was full, and water passed over the spillway during 31 days between April 1 and June 18.

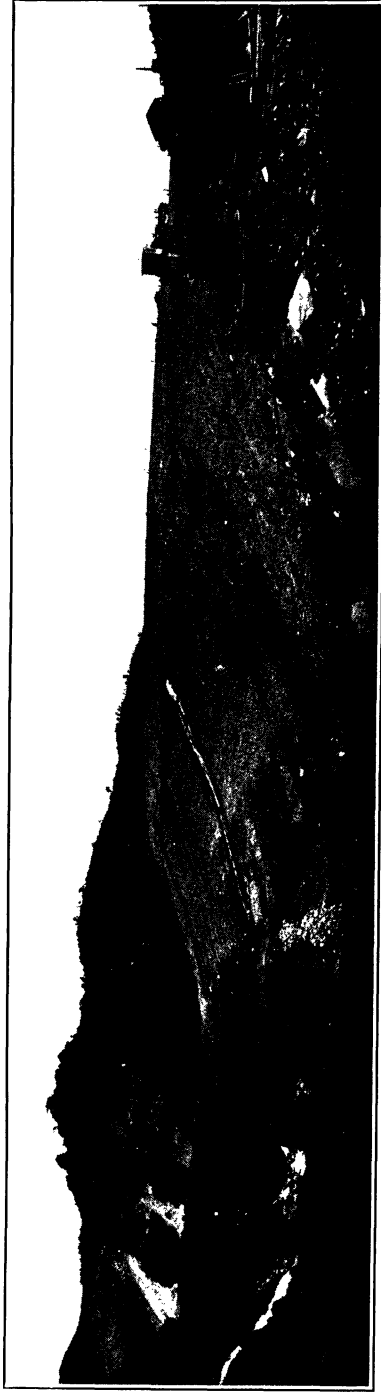
Automatic flashboards could be attached to the spillway crest at a cost of about \$25,000 and would increase the storage capacity 1,200 acre-feet.

Juana Diaz Canal.—Juana Diaz Canal extends from Guayabal Dam to the Jueyes River, a distance of 21.2 miles. It consists of 19.4 miles of open ditch, two tunnels aggregating 1,149 linear feet, 2,958 feet of covered concrete conduits, 1,017 feet of steel and concrete siphons, 2,844 feet of metal flumes, and 538 feet of reinforced concrete flumes; 1,197 linear feet of canal are lined with concrete.

There are 67 bridges, 10 culverts, and 13 spillways, all of reinforced concrete, and one concrete house for ditch riders.

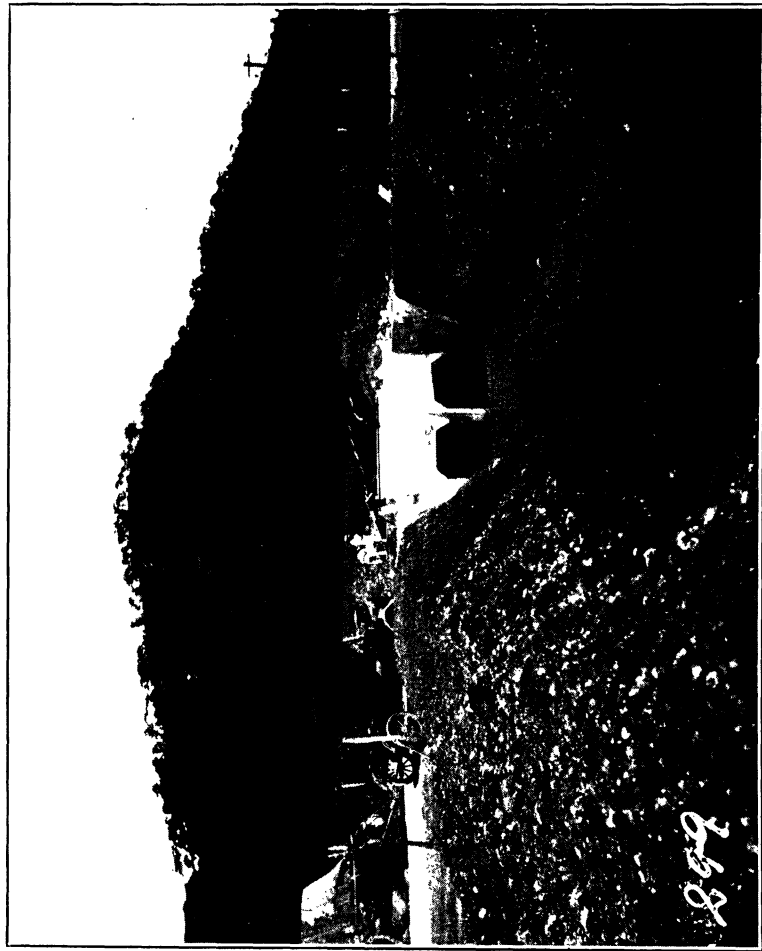
Report of the Governor of Porto Rico, 1914.

PLATE I.

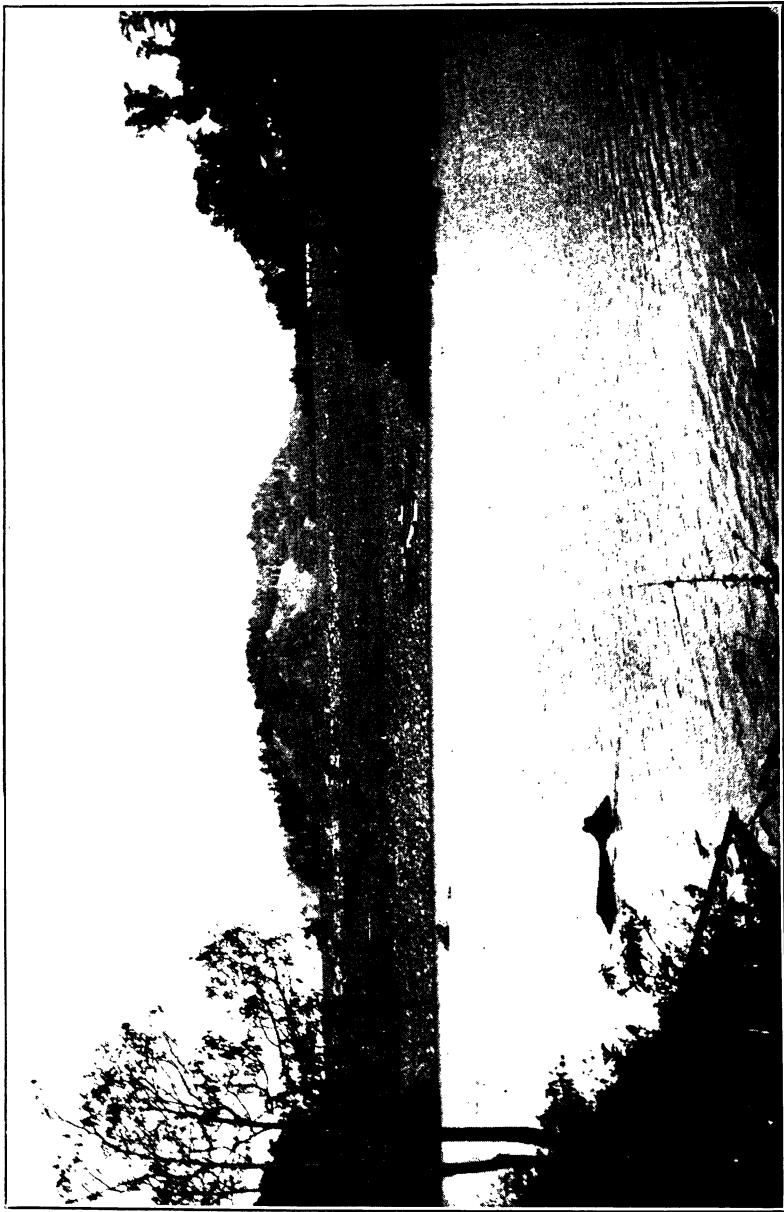


PATILLAS DAM NEARING COMPLETION. MARCH 31, 1914.

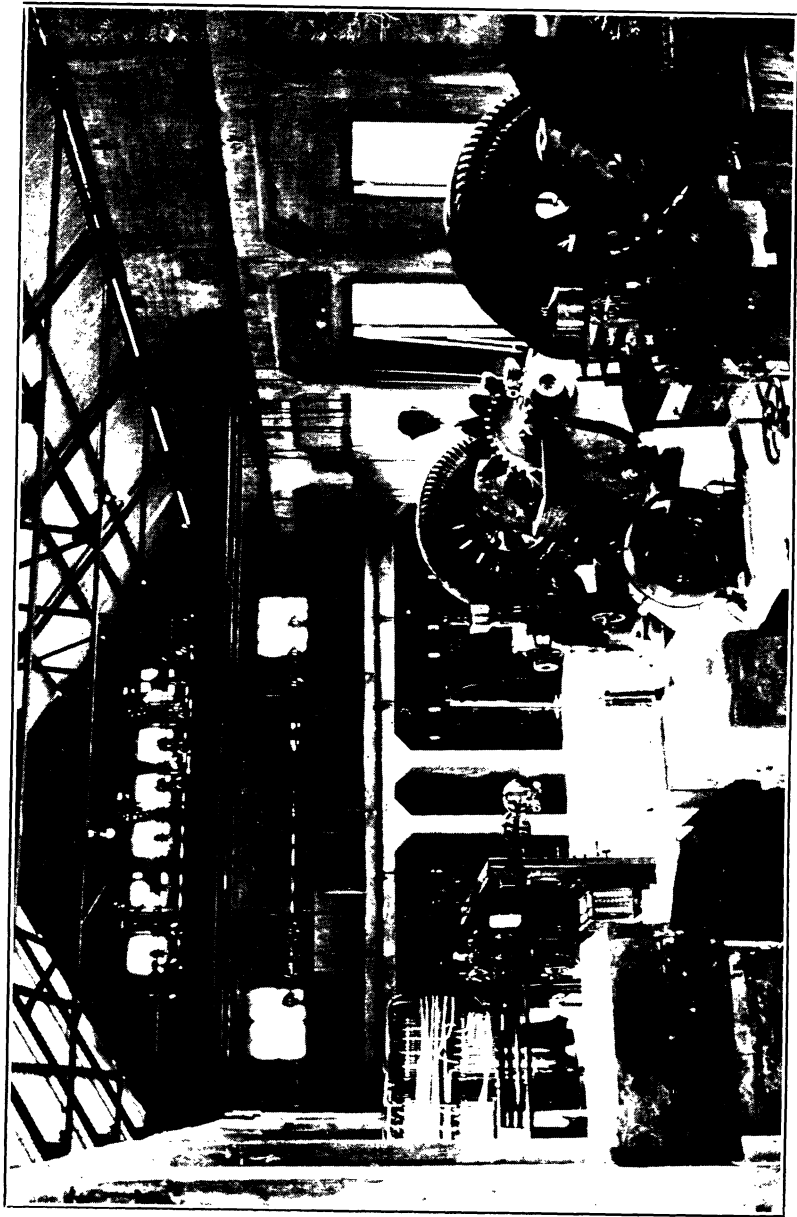
The spillway is back of the hill at the left.



PATILLAS CANAL. A REINFORCED CONCRETE BRIDGE.



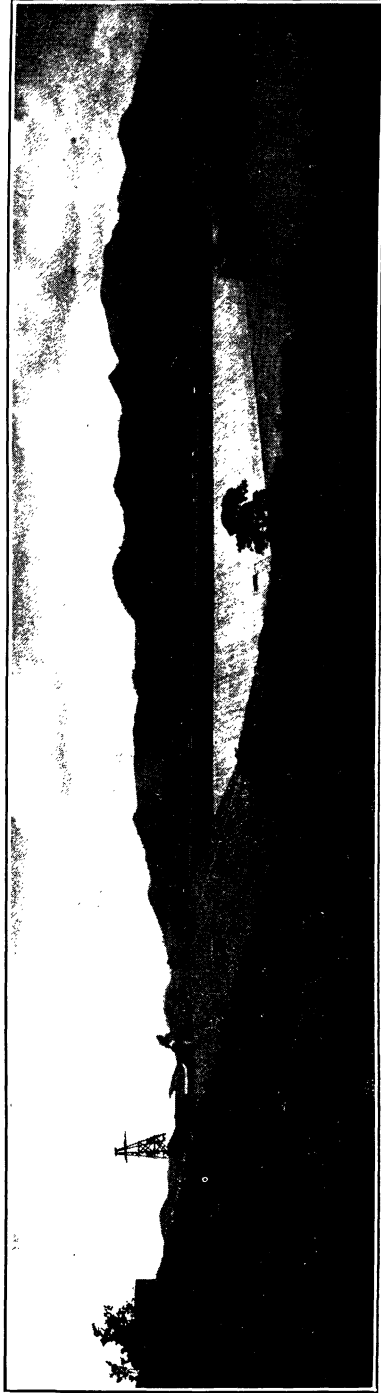
CARITE DAM. MARCH 4, 1914. DEPTH OF WATER 50 FEET.



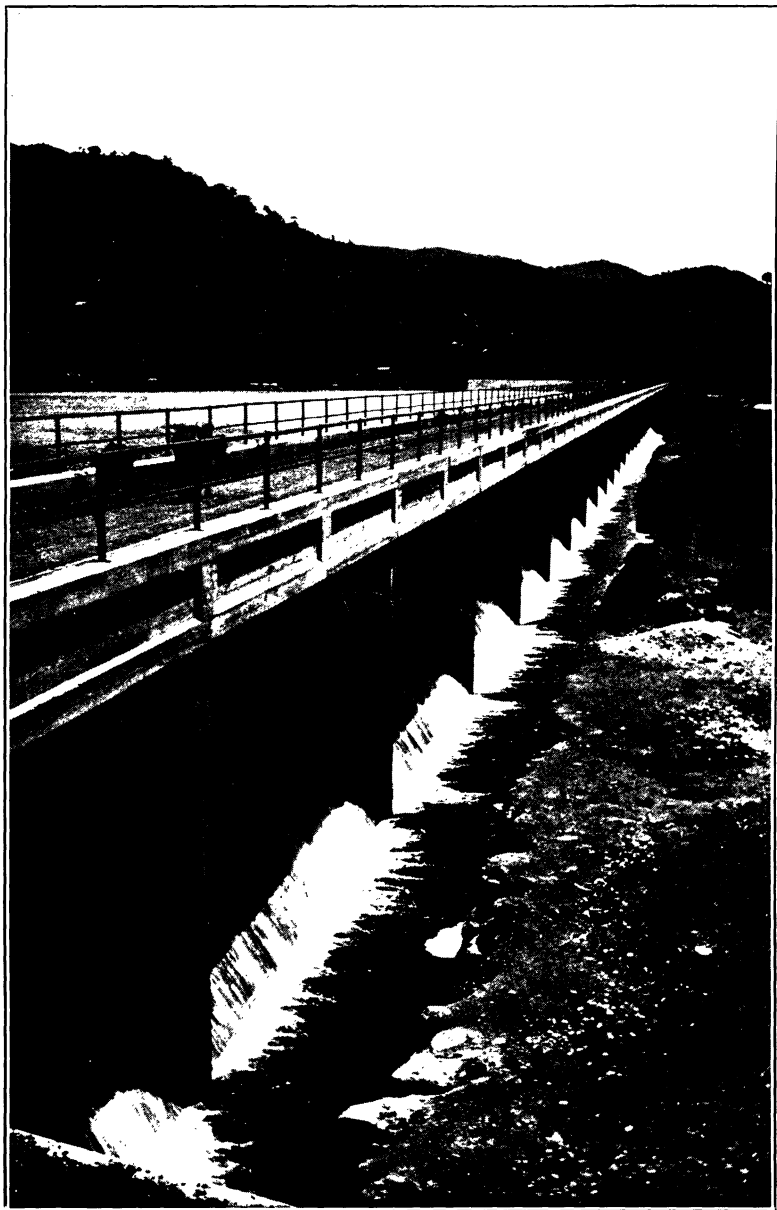
CARITE WATER POWER. INTERIOR POWER HOUSE. MAY 7, 1914.



JUANA DIAZ CANAL. METAL FLUME SUPPORTED ON CREOSOTED PINE TRESTLE.



GUAYABAL DAM. UPSTREAM FACE. SEPTEMBER, 1913.



GUAYABAL DAM. WATER FLOWING OVER SPILLWAY. APRIL 1, 1914.

The upper portion of the canal was tested out in October and the delivery of water to planters was commenced in January. The section east of the Coamo River was completed in May, and the only work remaining to be done is the fencing, which is about 42 per cent complete.

About 11 miles of laterals will be required to distribute the water to the land lots in the temporary district, and of this amount one-half has been completed.

Coamo Dam.—This structure is of the same type as the Guayabal Dam, except that the crest of the main dam is utilized as a spillway. It has a maximum height of 65 feet above the river bed, and consists of 630 feet of reinforced concrete dam and 2,366 feet of embankment, aggregating 11,650 cubic meters of concrete and 9,660 meters of earth fill, while 28,100 cubic meters of excavation are required for foundations. Automatic flashboards will make it possible to store water 5 feet above the spillway crest, at which elevation the reservoir will have a capacity of 2,700 acre-feet.

The original estimate of cost of this work was based on the profile of the rock line as shown by the reports on test pits. In some places it was necessary to excavate 30 feet below this line to secure material suitable for foundations, so that the amount of excavation and concrete required will be more than double that originally estimated, and the cost of the dam will be about 50 per cent greater than that given in the revised estimate of January 1, 1913.

New roads will be constructed around both sides of the reservoir to replace the existing ones which will be submerged.

Construction was commenced in September, 1913, and should be completed in December, 1914.

Telephone lines.—During the year 35.2 miles of telephone line were built along the canal between Guayama and Juana Diaz. This makes a total of 61 miles of line owned by the irrigation service, and connecting Guayama with Patillas, Carite, Salinas, Coamo Dam, Juana Diaz, Guayabal, Villalba, Toro Negro, and intermediate points.

The following tabulation shows the principal items of construction work accomplished under contract and by administration:

Principal items of construction work accomplished during year and to date.

Items of work.	Engineer's revised estimate.	Work done to July 1, 1913.	Work done during quarter	Work done during year.	Work done to July 1, 1914.	Per cent completed.
Patillas Dam—100 per cent complete:						
Grubbing and clearing.....acres..	32	16.25	.....	15.75	32	100
Excavation outlet works, all classes, cubic meters.....	37,731	37,329	.....	402	37,731	100
Tunnel and shaft excavation, cubic meters.....	7,318	7,154	.....	164	7,318	100
Excavation cut-off trench, all classes, cubic meters.....	23,828	22,652	.....	1,176	23,828	100
Excavation spillway, all classes, cubic meters.....	61,275	31,707	.....	29,568	61,275	100
Excavation training channel, cubic meters.....	25,582	10,896	.....	14,686	25,582	100
Embankment upper dike.....do.....	10,072	10,072	.....	.....	10,072	100
Back filling, cut-off trench.....do.....	5,586	5,586	.....	.....	5,586	100
Concrete, all classes.....do.....	6,173	4,744	190	1,429	6,173	100
Dam embankment.....do.....	741,552	451,869	.....	289,683	741,552	100
Patillas Canal—100 per cent complete:						
Canal excavation, all classes.....do.....	252,354	251,423	.....	931	252,354	100
Tunnel excavation.....do.....	3,675	3,675	.....	.....	3,675	100
Tunnel timbering.....feet b. m.....	30,011	30,011	.....	.....	30,011	100
Tunnel concrete.....cubic meters.....	1,045	1,045	.....	.....	1,045	100
Concrete for canal structures.....do.....	3,191	3,068	70	123	3,191	100
Metal flumes.....linear feet.....	2,409	.....	.....	2,409	2,409	100
Concrete pipe.....do.....	2,887	2,887	.....	.....	2,887	100
Fencing.....miles.....	14.55	.....	1.02	14.55	14.55	100
Ditch-riders' houses.....number.....	2	.....	.60	2	2	100
Cleaning out canal excavation, cubic meters.....	20,748	5,105	329	15,643	20,748	100
Patillas laterals and outlets—75 per cent complete:						
Excavation, all classes.....cubic meters.....	18,000	1,365	4,970	10,415	11,780	65
Concrete, all classes.....do.....	1,001	303	266	568	871	87
Fencing, all classes.....miles.....	1.00	.....	.09	.69	.69	69
Carite Dam—100 per cent complete:						
Grubbing and clearing.....acres.....	9.5	9.5	.....	.....	9.5	100
Open-cut excavation, all classes, cubic meters.....	35,837	30,607	.....	5,230	35,837	100
Concreting, all classes.....cubic meters.....	1,015	614	.....	401	1,015	100
Spillway excavation, all classes.....do.....	143,631	111,537	.....	32,094	143,631	100
Carite tunnel—100 per cent complete:						
Excavation, open cut, and back fill.....do.....	8,273	8,160	.....	113	8,273	100
Tunnel excavation.....do.....	2,095	2,095	.....	.....	2,095	100
Tunnel timbering.....feet b. m.....	11,587	4,830	.....	6,757	11,587	100
Tunnel concrete.....cubic meters.....	452	111	.....	.....	452	100
Concrete culvert and gate tower.....do.....	211	211	.....	.....	211	100

Principal items of construction work accomplished during year and to date—Continued.

Items of work.	Engi- ner's revised estimate.	Work done to July 1, 1913.	Work done during quarter	Work done during year.	Work done to July 1, 1914.	Per cent com- pleted.
Carite water power—95 per cent complete:						
Excavation and back fill, all classes. do.	6,620	6,471		149	6,620	100
Concrete for canal and pipe line. do.	478	326	30	152	478	100
Concrete for power house and substations, cubic meters.	320	207	19.2	100	307	96
Laying penstock. linear feet.	2,337	2,337			2,337	100
Transmission lines. miles.	18.96			18.96	18.96	100
Installation of machinery. per cent.	100		25	90	90	90
Guamani Canal, west—100 per cent complete:						
Canal and open-cut excavation, cubic meters.	29,631	29,631			29,631	100
Tunnel excavation. cubic meters.	657	657			657	100
Tunnel concrete. do.	224	224			224	100
Concrete for canal structures. do.	957	957			957	100
Metal flumes. linear feet.	2,528			2,528	2,528	100
Cleaning out canal excavation. cubic meters.	1,999			1,999	1,999	100
Ditch-riders' houses. number.	2		1.65	2	2	100
Fencing. miles.	14.45			14.55	14.45	100
Guamani Canal, east—24 per cent complete:						
Canal excavation. cubic meters.	4,485		2,770	2,770	2,770	62
Concrete for canal structures. do.	324		59	59	59	18
Metal flumes. linear feet.	1,353		176	176	176	13
Fencing. miles.	4					
Guamani laterals and outlets—35 per cent com- plete:						
Excavation. cubic meters.	14,000	65	3,435	4,347	4,412	31
Concrete. do.	550	29	87	234	263	48
Metal flumes. linear feet.	784		48	48	48	6
Fencing. miles.	7		0.45	0.45	0.45	6
Melania Dam—80 per cent complete:						
Grubbing and clearing. acres.	14		3.8	11.7	11.7	84
Excavation for outlet and cut-off, cubic meters.	3,763		19	3,660	3,660	97
Concrete. cubic meters.	46			46	46	100
Borrow and embankment. do.	35,000		11,230	29,886	29,886	85
Riprap. do.	2,500		301	524	524	21
Fencing. miles.	1.2			1.2	1.2	100
Toro negro diversion—100 per cent complete:						
Excavation open cut, all classes, cubic meters.	17,026	16,378		648	17,026	100
Tunnel excavation. cubic meters.	3,316	3,316			3,316	100
Tunnel concrete. do.	36	36			36	100
Concrete in diversion dam and canals. do.	1,158	793		365	1,158	100
Siphons. linear feet.	1,521	1,453		68	1,521	100
Guayabal Dam—100 per cent complete:						
Clearing and grubbing. acres.	0.95	0.95			0.95	100
Excavation for dam, spillway, embank- ments, etc. cubic meters.	56,319	49,332		6,987	56,319	100
Leveling and rolling embankment. do.	14,970	11,402		3,568	14,970	100
Concrete in dam, spillway, and core wall, cubic meters.	33,765	31,954		1,811	33,765	100
Road excavation. cubic meters.	29,925	29,925			29,925	100
Road concrete. do.	269	265		4	269	100
Caonillas road excavation. do.	5,505			5,505	5,505	100
Caonillas road concrete. do.	17.2			17.2	17.2	100
Juana Diaz Canal—98 per cent complete:						
Metal flumes. linear feet.	2,844			2,844	2,844	100
Excavation open cut, all classes, cubic meters.	186,487	185,070		1,317	186,487	100
Tunnel excavation. cubic meters.	1,604	1,604			1,604	100
Tunnel timbering. feet b. m.	29,400	29,400			29,400	100
Tunnel concrete. cubic meters.	904	904			904	100
Concrete in canal structures and lining, cubic meters.	5,660	4,140	184	1,520	5,660	100
Fifty-four-inch steel pipe and concrete siphon. linear feet.	440	163		277	440	100
Cleaning canal. miles.	24.26	3.44	2.65	20.82	24.26	100
Ditch-riders' house. number.	1			1	1	100
Fencing canal. miles.	43		10.59	17.44	17.74	40
Juana Diaz laterals and outlets—52 per cent complete:						
Excavation. cubic meters.	15,000		2,584	10,115	10,115	67
Concrete. do.	1,300		246	629	629	48
Coamo Dam—53 per cent complete:						
Clearing and grubbing. acres.	5			5	5	100
Excavation for dam. cubic meters.	28,100		9,443	23,697	23,697	84
Embankment. do.	9,660		1,173	7,793	7,793	81
Concrete in dam and core wall. do.	11,650		3,814	5,469	5,469	47
Road excavation. do.	23,800					
Road concrete. do.	310					
Excavation, all classes, open cut, cubic meters.	1,865,965	1,279,522	36,254	526,722	1,806,294	97
Tunnel excavation. cubic meters.	18,710	18,710			18,710	100
Concrete, all classes. do.	71,136	49,961	4,965	14,318	63,279	90

HYDROGRAPHIC DIVISION.

This division has had charge of the investigation of water resources, including the measurement of precipitation, stream flow, ground water, and the cost of operating pumping plants; surveys and mapping of land lots; and the operation of canals for the sale of water.

A large part of the work of this division has consisted in securing and tabulating data for the irrigation commission. Tables and hydrographs showing the flow of water in concession canals during the past six years were furnished the irrigation commission and the commissioner of the interior for their use in determining the value of the concessions.

Sketches showing the irrigable areas of land lots were prepared and upon these the irrigation commission indicated the portions to be included in the district. Surveys were then made, where necessary, and topographical maps prepared showing in colors the location and areas of the included lands. This work is well advanced and will be completed early in August.

There were no excessive floods during the year, but the rainfall and run-off for the last six months have been above the average for the dry season.

The following summary shows the total number of discharge measurements to date:

Tabulation of hydrographic stations—Summary of total discharge measurements made.

Divisions.	Total June 30, 1913.	Quarter ending—			Apr. 1 to June 30, 1914.				Total fiscal year.	Total June 30, 1914.
		Sept. 30, 1913.	Dec. 31, 1913.	Mar. 31, 1914.	April.	May.	June.	Total.		
Eastern:										
Old system.....	4,744	505	512	356	117	85	81	283	1,656	6,400
New system.....				439	147	116	212	475	914	914
Western:										
Old system.....	6,764	545	651	483	137	128	126	391	2,070	8,834
New system.....				118	30	32	49	111	229	229
Ponce.....	1,346									1,346
Cabo Rojo and Lajas	272									272
Total.....	13,126	1,050	1,163	1,396	431	361	468	1,260	4,869	17,995

RIGHT-OF-WAY DIVISION.

This division has continued the work of securing easements and purchasing lands for canals and reservoir sites; arranging the settlement for crop damages and claims on account of accidents; and miscellaneous legal matters connected with the various divisions.

Plans for the proposed transmission line from Carite to Comerio were received from the Porto Rico Railway Light & Power Co. in December. Tentative agreements were made for 59.4 per cent of the right of way required for this line, and work was then stopped upon receipt of advice that the said company would not build this line at present.

The following tables show the status of right-of-way purchases:

Tabulation of right-of-way area.

Project.	Acreege required.	Purchased to June 30, 1914.	Percentage of land purchased.
		<i>Acres.</i>	<i>Per cent.</i>
Patillas Dam.....	583.8	580.5	99.4
Patillas Canal.....	158.8	65.1	41.0
Carite Dam.....	398.8	352.5	88.4
Carite Tunnel.....	5.9	5.8	98.4
Carite water power.....	6.1	6.1	100.0
Guamani Canals.....	53.4	18.4	34.5
Melania Dam.....	60.1	45.7	76.0
Toro Negro diversion.....	10.0	0.0	0.0
Guayabal Dam.....	314.8	232.1	73.7
Juana Diaz Canal and Coamo Dam.....	384.0	301.5	78.5
Total.....	1,975.1	1,607.7	81.4

MAIN OFFICE.

The organization of an operating force will be necessary as soon as the irrigation commission file their report creating the temporary irrigation district. The general organization of the main office, which includes technical supervision, designing, records, pay rolls, disbursements, financial and property accounts, remains unchanged. On June 30, 1913, this force consisted of 33 employees including regular and temporary; at the end of the fiscal year this had been reduced to 20.

The division of property and accounts handled during the fiscal year:

1,756 debit vouchers.....	\$1, 290, 789. 80
514 credit vouchers.....	53. 962. 95
1,376 journal vouchers.....	3, 215, 717. 97

and also 396 requisitions, 2,080 purchase orders, and 230 service orders.

There were 18,234 barrels of cement and 3,755 tons of coal furnished on contracts, to the value of \$26,255.05 and \$23,679.93, respectively.

The paymaster disbursed on labor pay rolls, labor contracts, and minor disbursements \$73,242.14 during the past quarter, and \$389,060.47 during the fiscal year.

The attached financial statement shows a total expenditure of \$4,611,460.31, and an expenditure during the year of \$1,010,178.47.

Respectfully submitted.

E. S. WHEELER, *Acting Commissioner.*

The GOVERNOR OF PORTO RICO,
San Juan P. R.

Statement of net charges to features during fiscal year July 1, 1913, to June 30, 1914.

	Total to June 30, 1913.	Total, July 1, 1913, to June 30, 1914.	Total, June 30, 1914.
Patillas Dam.....	\$932, 107. 46	\$224, 172. 73	\$1, 156, 280. 19
Patillas Canals.....	339, 078. 38	37, 176. 34	376, 254. 72
Patillas lateral canals and outlets.....	6, 119. 77	14, 217. 86	20, 337. 63
Carite Dam.....	231, 184. 30	41, 511. 58	272, 695. 88
Carite Tunnel.....	58, 526. 46	8, 245. 82	66, 772. 28
Carite water power.....	121, 038. 76	62, 673. 95	183, 712. 71
Guamani Canals.....	58, 647. 16	22, 023. 60	80, 670. 76
Toro Negro diversion.....	123, 402. 95	5, 803. 50	129, 206. 45
Guayabal Dam.....	603, 933. 75	48, 027. 10	651, 960. 85
Juana Diaz lateral canals and outlets.....	1, 663. 71	20, 906. 67	22, 570. 38
General administration.....	243, 720. 60	72, 562. 57	316, 283. 17
Juana Diaz Canal.....	286, 831. 35	38, 860. 89	325, 692. 24
Melania Reservoir.....	984. 79	38, 141. 03	39, 125. 82
Hydrographic division.....	51, 709. 07	19, 291. 57	71, 000. 64
Coamo Dam.....		187, 585. 48	187, 585. 48
	3, 058, 948. 51	841, 200. 69	3, 900, 149. 20
Interest on bonds.....	542, 333. 33	168, 977. 78	711, 311. 11
Total.....	3, 601, 281. 84	1, 010, 178. 47	4, 611, 460. 31

Porto Rico Irrigation Service—Financial statement, June 30, 1914.

ASSETS.

Investment accounts:

Construction expenditures.....	\$3, 755, 101. 27
Construction equipment.....	\$268, 217. 24
Less depreciation charged off.....	201, 224. 08

	64, 993. 16
Supplies, construction.....	83, 822. 84
Supplies, mess house.....	88. 14
Supplies, commissary.....	421. 22

Total value equipment and supplies on hand..... 149, 325. 36

Less items in suspense..... 3, 904, 426. 63
195. 04

Total expenditures on construction to date..... 3, 904, 231. 59

Interest on bonds to January 1, 1914..... 711, 311. 11

Interest payable on temporary loan, insular government..... 955. 55

Discount on bonds..... 20, 612. 50

Operations—

During construction, eastern division..... 3, 148. 19

During construction, western division..... 4, 623. 46

Total expenditures to date..... \$4, 644, 882. 40

Working accounts:

Cash in hands of treasurer, San Juan, P. R.....	155,021.60	
Cash in hands of disbursing officer, Guayama, P. R.....		
Cash in hands of disbursing officer, Washington, D. C.....	15,000.00	
Accounts collectible.....	13,617.78	
		183,639.38
Less—		
Vouchers, payable.....	3,080.55	
Unpaid labor.....	771.95	
Accrued expense.....	5,031.87	
		8,884.37
Total balance available for expenditures.....		174,755.01
		<u>4,819,637.41</u>

LIABILITIES.**Investment accounts:**

Bond issue, series of 1909.....	3,850,000.00	
Bond issue, series of 1913.....	700,000.00	
Premium on bonds.....	8,559.50	
Interest on bank balances.....	215,052.77	
Rent of dwellings.....	3,967.42	
Miscellaneous receipts.....	114.97	
Receipts during construction, eastern division.....	23,438.21	
Receipts during construction, western division.....	18,504.54	
		4,819,637.41

*Summary of accounts to June 30, 1914.***GENERAL BALANCE SHEET.**

		Debits.	Credits.
A	Patillas Dam.....	\$1,156,280.19	
B	Patillas Canals.....	376,254.72	
C	Patillas lateral canals and outlets.....	20,337.63	
D	Carite Dam.....	272,695.88	
E	Carite Tunnel.....	66,772.28	
F	Carite water power.....	183,712.71	
G	Guamani Canals.....	80,670.76	
H	Toro Negro diversion.....	129,206.45	
I	Guayabal Dam.....	651,960.85	
K	Juana Diaz lateral canals and outlets.....	22,570.38	
L	General administration.....	316,283.17	
M	Juana Diaz Canal.....	325,692.24	
O	Melania Reservoir.....	39,125.82	
P	Hydrographic division.....	71,000.64	
R	Coamo Dam.....	187,585.48	
X-1	Bond issue.....		\$4,550,000.00
X-2	Premium of bonds.....		8,559.50
X-3	Interest on bonds.....	711,311.11	
X-4	Interest on bank balances.....		215,052.77
X-5	Treasurer, San Juan.....	155,021.60	
X-6	Disbursing officer, Guayama, P. R.....		
X-7	Disbursing officer, Washington, D. C.....	15,000.00	
X-8	Unpaid labor.....		771.95
X-9	Vouchers payable.....		3,080.55
X-10	Treasurer, accounts collectible.....	13,617.78	
X-11	Accrued expense.....		5,031.87
	Operation during construction:		
X-12	Eastern division.....	3,148.19	
X-13	Western division.....	4,623.46	
	Receipts from operation during construction:		
X-14	Eastern division.....		23,438.21
X-15	Western division.....		18,504.54
X-16	Temporary loan, insular government.....		
X-17	Discount on bonds.....	20,612.50	
X-18	Interest payable on temporary loan, insular government.....	955.55	
	Total.....	4,824,439.39	4,824,439.39

Expenditures to June 30, 1914.

PATILLAS DAM.

		Debits.	Credits.
	Engineering:		
1	Salaries.....	\$51,819.89	
2	Labor.....	4,321.09	
3	Travel.....	5,375.83	
4	Test pits and borings.....	3,710.92	
5	Right of way and damages.....	60,318.71	
6	Legal expenses.....	3,324.79	
7	Equipment.....	138,025.87	
8	Supplies.....	4,408.68	
	Contract construction:		
10	Material.....	4,039.17	
11	Labor.....	83,156.72	
12	Extra work.....	11,238.73	
	Administration construction:		
13	Labor.....	491,214.19	
14	Material.....	406,536.18	
18	Commissary.....	421.22	
19	Mess house.....	37.75	
20	Hospital.....	8,014.98	
23	Corral.....	108.11	
28	Miscellaneous office expenses.....	1,708.28	
29	Suspense.....		\$54.37
30	Commissary, profit and loss.....	1,272.51	
31	Mess house, profit and loss.....	9,227.86	
35	Depreciation of equipment.....		135,541.57
38	Rent and maintenance of buildings.....	3,599.90	
39	Garden.....		5.25
	Total of all accounts.....	1,291,881.38	135,601.19
	Less credit items.....	135,601.19	
	Net expenditures.....	1,156,280.19	

PATILLAS CANAL.

	Engineering:		
1	Salaries.....	\$40,134.97	
2	Labor.....	6,784.16	
3	Travel.....	3,732.46	
4	Test pits and borings.....	949.91	
5	Right of way and damages.....	12,866.74	
6	Legal expenses.....	1,014.51	
7	Equipment.....	5,006.28	
8	Supplies.....	15,139.94	
	Contract construction:		
10	Material.....	5,828.73	
11	Labor.....	120,133.80	
12	Extra work.....	3,708.14	
	Administration construction:		
13	Labor.....	128,134.58	
14	Material.....	32,464.12	
20	Hospital.....	180.95	
28	Miscellaneous office expenses.....	246.91	
34	Buildings, general.....	1,162.09	
35	Depreciation of equipment.....		\$1,233.57
	Total of all accounts.....	377,488.29	1,233.57
	Less credit items.....	1,233.57	
	Net expenditures.....	376,254.72	

PATILLAS LATERAL CANALS AND OUTLETS.

	Engineering:		
1	Salaries.....	\$2,871.74	
2	Labor.....	731.76	
3	Travel.....	689.92	
5	Right of way and damages.....	6.15	
7	Equipment.....	3.80	
	Administration construction:		
13	Labor.....	11,782.02	
14	Material.....	4,241.65	
28	Miscellaneous office expenses.....	10.59	
	Net expenditures.....	20,337.63	

Expenditures to June 30, 1914—Continued.

CARITE DAM.

		Debits.	Credits.
	Engineering:		
1	Salaries.....	\$21,908.51	
2	Labor.....	2,125.26	
3	Travel.....	1,347.57	
4	Test pits and borings.....	538.46	
5	Right of way and damages.....	7,540.53	
6	Legal expenses.....	942.19	
7	Equipment.....	14,962.33	
8	Supplies.....	13,280.00	
10	Contract construction material.....	435.17	
12	Extra work.....	626.39	
	Administration construction:		
13	Labor.....	168,685.60	
14	Material.....	38,328.03	
19	Mess house.....	8.64	
20	Hospital.....	3,017.13	
21	Real estate other than right of way.....	425.00	
23	Corral.....	53.10	
28	Miscellaneous office expenses.....	428.34	
21	Mess house, profit and loss.....	4,587.38	
24	Buildings, general.....		\$8.00
25	Depreciation of equipment.....		6,535.75
	Total of all accounts.....	279,239.63	6,543.75
	Less credit items.....	6,543.75	
	Net expenditures.....	272,695.88	

CARITE TUNNEL.

	Engineering:		
1	Salaries.....	\$7,045.54	
2	Labor.....	1,374.09	
3	Travel.....	282.03	
4	Test pits and borings.....	158.97	
5	Right of way and damages.....	208.96	
6	Legal expenses.....	51.24	
7	Equipment.....	550.46	
	Contract construction:		
10	Material.....	27.61	
11	Labor.....	36,534.83	
12	Extra work.....	24.86	
	Administration construction:		
13	Labor.....	13,405.20	
14	Material.....	6,883.33	
28	Miscellaneous office expense.....	192.22	
35	Depreciation of equipment.....	18.43	
38	Rent and maintenance of buildings.....	14.51	
	Total of all accounts.....	66,772.28	
	Less credit items.....		
	Net expenditures.....	66,772.28	

CARITE WATER POWER.

	Engineering:		
1	Salaries.....	\$20,600.69	
2	Labor.....	629.42	
3	Travel.....	2,668.52	
4	Test pits and borings.....	4.10	
5	Right of way and damages.....	1,958.05	
6	Legal expenses.....	4.40	
7	Equipment.....	4,542.03	
8	Supplies.....	32,089.31	
9	Carite and Comerio-Transmission Line.....	998.76	
	Administration construction:		
13	Labor.....	42,898.19	
14	Material.....	58,621.82	
20	Hospital.....	103.00	
23	Corral.....	330.43	
28	Miscellaneous office expense.....	399.14	
24	Buildings, general.....	20,052.80	
25	Depreciation of equipment.....		\$3,342.71
28	Rent and maintenance of buildings.....	1,154.76	
	Total of all accounts.....	187,055.42	3,342.71
	Less credit items.....	3,342.71	
	Net expenditures.....	183,712.71	

Expenditures to June 30, 1914—Continued.

GUAMANI CANALS.

		Debits.	Credits.
	Engineering:		
1	Salaries.....	\$8,178.10	
2	Labor.....	1,543.99	
3	Travel.....	753.85	
5	Right of way and damages.....	4,000.33	
7	Equipment.....	802.01	
8	Supplies.....		\$79.55
	Administration construction:		
13	Labor.....	48,309.55	
14	Material.....	15,831.95	
20	Hospital.....	60.40	
28	Miscellaneous office expenses.....	78.13	
34	Buildings, general.....	1,118.73	
35	Depreciation of equipment.....	73.27	
	Total of all accounts.....	80,750.31	79.55
	Less credit items.....	79.55	
	Net expenditures.....	80,670.76	

JUANA DIAZ LATERAL CANALS AND OUTLETS.

	Engineering:		
1	Salaries.....	\$2,019.17	
2	Labor.....	426.87	
3	Travel.....	605.80	
8	Supplies.....	20.19	
	Administration construction:		
13	Labor.....	12,527.85	
14	Material.....	6,913.35	
28	Miscellaneous office expenses.....	14.53	
38	Rent and maintenance of buildings.....	42.62	
	Total of all accounts.....	22,570.38	
	Less credit items.....		
	Net expenditures.....	22,570.38	

TORO NEGRO DIVERSION.

	Engineering:		
1	Salaries.....	\$14,074.93	
2	Labor.....	4,708.30	
3	Travel.....	2,464.82	
4	Test pits and borings.....	86.81	
5	Right of way and damages.....	509.63	
6	Legal expenses.....	484.36	
7	Equipment.....	723.73	
8	Supplies.....	150.64	
	Contract construction:		
10	Material.....	1,342.44	
11	Labor.....	85,071.90	
12	Extra work.....	1,705.66	
	Administration construction:		
13	Labor.....	7,035.12	
14	Material.....	9,118.85	
23	Corral.....		\$3.50
28	Miscellaneous office expenses.....	622.17	
35	Depreciation of equipment.....	670.59	
38	Rent and maintenance of buildings.....	440.00	
	Total of all accounts.....	129,209.95	3.50
	Less credit items.....	3.50	
	Net expenditures.....	129,206.45	

Expenditures to June 30, 1914—Continued.

GUAYABAL DAM.

		Debits.	Credits.
	Engineering:		
1	Salaries.....	\$42,712.57	
2	Labor.....	2,364.92	
3	Travel.....	3,363.18	
4	Test pits and borings.....	399.74	
5	Right of way and damages.....	24,107.14	
6	Legal expenses.....	1,763.57	
7	Equipment.....	49,959.85	
8	Supplies.....		\$1,708.29
11	Contract construction, labor.....	24,500.00	
	Administration construction:		
13	Labor.....	221,321.77	
14	Material.....	312,375.16	
19	Mess house.....	41.75	
20	Hospital.....	1,769.18	
23	Corral.....	44.50	
28	Miscellaneous office expenses.....	2,200.21	
29	Suspense.....		34.56
31	Mess house, profit and loss.....	4,399.43	
35	Depreciation of equipment.....		43,026.51
38	Rent and maintenance of buildings.....	5,407.24	
	Total of all accounts.....	696,730.21	44,769.36
	Less credit items.....	44,769.36	
	Net expenditures.....	651,960.85	

GENERAL ADMINISTRATION.

7	Equipment.....	\$19,157.17	
8	Supplies.....	2,600.62	
35	Depreciation of equipment.....		\$6,256.26
	Executive:		
100	Salaries.....	50,864.59	
101	Travel and other expenses.....	14,669.93	
102	Supplies.....	435.05	
	Designing and general engineering:		
110	Salaries.....	14,183.67	
111	Expenses.....	872.65	
112	Supplies.....	740.39	
113	Labor.....	43.15	
	General surveys:		
115	Salaries.....	17,375.41	
116	Expenses.....	9,774.91	
117	Labor.....	5,511.38	
118	Supplies.....	2,136.21	
	Accounting:		
120	Salaries.....	31,855.55	
121	Expenses.....	829.63	
122	Supplies.....	790.19	
	Paymaster:		
125	Salaries.....	8,629.93	
126	Expenses.....	5,223.54	
127	Supplies.....	192.81	
	Property:		
130	Salaries.....	14,305.00	
131	Expenses.....	451.46	
132	Supplies.....	334.20	
133	Labor.....	1,182.42	
134	Rent of buildings.....	4,099.00	
135	Temporary buildings.....	303.14	
	Purchasing:		
140	Salaries.....	10,915.81	
141	Expenses.....	724.38	
142	Supplies.....	277.59	
	Legal department:		
150	Salaries.....	7,364.40	
151	Expenses.....	1,803.52	
152	Supplies.....	223.93	
160A	Automobile expenses, general.....	188.07	
170A	Corral, general.....		36.73
175	Suspense.....	229.87	
180	Office buildings and grounds, construction.....	9,536.80	
181	Maintenance office buildings and grounds.....	2,957.09	
182	Dwellings, construction.....	11,328.46	
183	Maintenance of dwellings.....	610.91	
184	Rent from dwellings.....		3,967.42

Expenditures to June 30, 1914—Continued.

GENERAL ADMINISTRATION—Continued.

		Debits.	Credits.
185	Miscellaneous receipts.....		\$114.97
190	Janitor's services.....	\$2,211.62	
191	Light, water, and ice.....	1,669.58	
192	Telegrams, telephones, and postage.....	2,918.63	
193	General office supplies.....	3,656.95	
194	Other general office expenses.....	24,441.25	
195	Construction of telephone lines.....	17,010.42	
196	Maintenance of telephone lines.....	321.79	
197	Investigation commission.....	123.70	
	Irrigation commission:		
	Per diems.....	10,164.00	
200	Transportation expenses.....	2,203.41	
201	Salaries of clerks, draftsman, etc.....	4,485.33	
202	Office supplies, etc.....	127.25	
203	Other office expenses.....	475.04	
204	Surveys.....	4,126.75	
205			
	Total of all accounts.....	326,658.55	10,375.38
	Less credit items.....	10,375.38	
	Net expenditures.....	316,283.17	

JUANA DIAZ CANAL.

	Engineering:		
1	Salaries.....	\$31,539.58	
2	Labor.....	3,299.90	
3	Travel.....	6,079.60	
4	Test pits and borings.....	1,292.09	
5	Right of way and damages.....	20,565.61	
6	Legal expenses.....	263.68	
7	Equipment.....		\$290.90
8	Supplies.....		504.67
11	Contract construction, labor.....	1,833.33	
	Administration construction:		
13	Labor.....	167,836.54	
14	Material.....	90,096.56	
20	Hospital.....	236.61	
23	Corral.....	6.75	
28	Miscellaneous office expenses.....	1,522.84	
34	Buildings, general.....	1,717.94	
35	Depreciation of equipment.....		703.75
38	Rent and maintenance of buildings.....	900.44	
	Total of all accounts.....	327,191.56	1,499.32
	Less credit items.....	1,499.32	
	Net expenditures.....	325,692.24	

MELANIA RESERVOIR.

	Engineering:		
1	Salaries.....	\$2,131.50	
2	Labor.....	459.93	
3	Travel.....	548.46	
4	Test pits and borings.....	507.56	
5	Right of way and damages.....	6,296.69	
7	Equipment.....	5,574.78	
8	Supplies.....	440.25	
	Administration construction:		
13	Labor.....	13,746.26	
14	Material.....	2,936.79	
20	Hospital.....	.25	
23	Corral.....	1,684.50	
28	Miscellaneous office expenses.....	57.21	
34	Buildings, general.....	194.90	
35	Depreciation of equipment.....	4,546.74	
	Total of all accounts.....	39,125.82	
	Less credit items.....		
	Net expenditures.....	39,125.82	

Expenditures to June 30, 1914—Continued.

HYDROGRAPHIC DIVISION.

		Debits.	Credits.
	Engineering:		
1	Salaries.....	\$48,416.78	
2	Labor.....	9,299.80	
3	Travel.....	8,868.35	
7	Equipment.....	2,436.35	
28	Miscellaneous office expenses.....	1,696.43	
35	Depreciation of equipment.....	282.93	
	Total of all accounts.....	71,000.64	
	Less credit items.....		
	Net expenditures.....	71,000.64	

COAMO DAM.

	Engineering:		
1	Salaries.....	\$5,206.33	
2	Labor.....	305.93	
3	Travel.....	361.04	
5	Right of way and damages.....	37,115.46	
7	Equipment.....	24,763.48	
8	Supplies.....	17,985.72	
11	Contract construction, labor.....	1,833.34	
	Administration construction:		
13	Labor.....	47,139.45	
14	Material.....	57,304.51	
20	Hospital.....	557.08	
23	Corral.....		\$52.63
28	Miscellaneous office expenses.....	935.90	
35	Depreciation of equipment.....		10,175.92
38	Rent and maintenance of buildings.....	4,305.79	
	Total of all accounts.....	197,814.03	10,228.55
	Less credit items.....	10,228.55	
	Net expenditures.....	187,585.48	

TABLE No. 1.—Expenditures for maintenance of insular roads during the fiscal year ending June 30, 1914.

No.		Road sections.	Total lengths.	Lengths maintained.	Broken stone and gravel for macadam.							
					On hand from last year.	Stone delivered July 1, 1913-June, 1914.		Stone placed.		Balance June 30, 1914.		
						C. M.	Cubic meters.	Cost.	Average cost per cubic meter.		Cubic meters.	Cost.	Average cost per cubic meter.
1	2	San Juan-Ponce Playa.	134.0	128.5	4,453.54	12,647.75	\$24,172.79	\$1.91	13,623.29	\$12,985.53	\$0.95	C. M.
3	4	Rio Piedras-Ponce (Via Mayaguez).	233.7	233.7	2,435.71	17,560.00	30,230.00	1.72	18,051.21	18,152.45	1.00	3,478.00
5	6	Rio Piedras-Ponce (Via Fajardo).	201.6	193.3	1,563.00	19,073.64	14,886.80	1.76	17,680.54	7,427.92	1.42	1,934.50
7	8	Payey-Guayama.	27.0	26.2	2,572.45	2,912.06	8,521.17	2.92	2,534.30	3,039.66	1.19	2,956.10
9	10	Barranquitas-Humacao.	55.9	53.8	3,222.42	3,474.60	6,936.80	2.00	2,730.27	3,659.30	1.33	2,950.21
11	12	Ponce-Arecibo.	52.0	50.9	3,842.19	7,204.00	14,135.24	1.96	7,689.14	7,815.31	1.01	1,046.75
13	14	Caguas-Las Piedras.	16.4	16.4	91.00	74.00	66.64	.90	153.00	151.83	.96	3,357.05
15	16	Guadalupe-Adjuntas.	51.0	49.0	1,987.45	10,887.86	21,961.19	2.01	12,681.48	11,061.77	.87	12.00
17	18	Mayaguez-Coronerio.	27.3	26.3	642.00	5,541.93	6,579.68	1.18	6,180.43	4,688.88	.75	103.83
19	20	Roa Alta-Barros (Via Corozal).	20.3	19.4	72.00	140.50	245.00	1.74	135.00	105.50	.75	3.50
21	22	Manati-Juana Diaz (Via Chiles).	27.2	27.1	235.30	1,599.98	2,082.97	1.30	636.05	924.18	1.45	1,999.23
23	24	Mayaguez-Arecibo (Via Los Marías).	39.6	39.6	1,162.50	7,350.00	12,854.16	1.73	8,179.00	6,990.56	.85	333.50
25	26	Adams-Guayama.	48.6	48.6	2,251.00	3,584.50	6,093.00	1.69	3,808.50	2,060.54	.84	506.00
27	28	Adams-Abonito.	48.5	48.3	2,517.00	4,082.00	9,198.70	2.24	6,103.00	5,914.84	.96	
29	30	Yauco-Lares.	16.0	16.0	672.50	1,545.00	3,693.62	2.38	2,199.00	1,309.13	.59	18.50
31	32	Mayaguez-Cabo Rojo.	16.3	16.3	500.00	500.00	878.80	1.75	479.00	423.99	.89	21.00
33	34	Cabo Rojo-San German.	5.7	5.7	26.30	100.95	148.00	1.46	40.58	37.50	.92	86.76
35	36	Morovis Branch.	6.2	6.2	40.00	498.00	996.00	2.00	642.00	513.82	.80	95.50
37	38	Cerro-Santa Isabel.	5.0	5.0	239.50	1,020.00	1,926.92	1.88	593.41	567.26	.97	450.55
39	40	Las Cruces-Cidra.	8.2	8.2	13.96	71.00	25.50	.38	57.00	51.40	.70	
41	42	Trujillo Alto Branch.	12.0	12.0		18.00	36.00	2.00	12.00	8.64	.72	6.00
43	44	Naguabo-Lunces.	7.0	7.0								
45	46	Canovanas-Lola.	13.5	13.5								
47	48	Vega Baja-Morovis.	5.0	5.0								
49	50	Vieques Road.	6.1	6.1								
51	52	Naranjito Road.	3.0	3.0		25.00	25.00	1.00	25.00	11.20	.44	
53	54	Añasco-San Sebastian.	1.8	1.8								
55	56	Ramal-Guaynilla.										
57	58	Road to Bo. Maton (Patillas).										
59	60	Total.....	1,099.9	1,067.7	23,102.91	99,920.77	165,414.58	1.65	104,297.20	87,934.65	.84	18,726.48

TABLE NO. 1.—Expenditures for maintenance of insular roads during the fiscal year ending June 30, 1914—Continued.

No.	Road sections.	Spread of tarvia.	Tools, purchase and repairs.	Landslides, cleaning, etc.		Bridges culverts, and repair.	Overseer and foreman.	Miscella- neous.	Total.	Average cost of main- tenance per kilometer.
				Cost.	Average cost per kilometer.					
1	San Juan-Ponce Playa.	\$6,800.26	\$212.04	\$5,940.00	\$46.22	\$2,359.70	\$2,463.60	\$1,194.59	\$56,158.51	\$437.03
2	Rio Piedras-Ponce (via Mayaguez).		239.35	6,393.88	27.35	3,400.37	3,473.60	657.70	62,547.35	263.36
3	Rio Piedras-Ponce (via Fajardo).		649.08	3,893.82	20.02	4,766.67	3,020.56	461.46	34,776.31	179.90
4	Bayey-Guayama.		28.75	2,405.91	91.82		480.00	90.65	14,566.14	555.95
5	Barraquitas-Humacao.		70.25	1,749.72	32.52		745.16	193.31	15,076.21	280.22
6	Ponce-Yeeco.		52.12	3,674.45	45.41	1,701.67	1,433.42	151.73	28,076.10	347.04
7	Aguadilla-Piedras.		4.01	176.80	10.78	813.83	1,192.67	1.72	765.42	46.67
8	Agua Dulce-Adjuntas.		40.34	2,498.22	52.00	688.75	1,451.50	173.37	37,875.14	772.96
9	Bayamon-Coroner.		24.20	1,176.26	44.28	1,396.92	417.42	317.43	14,800.76	551.34
10	Bayamo-Barros (via Corozal).			437.56	22.55	2.00	140.00	7.00	937.06	47.27
11	Manati-Juana Diaz (via Ciales).		3.33	583.36	21.52	113.14	315.00	9.30	4,031.28	148.75
12	Mayaguez-Medina (via Las Marias).		38.35	838.26	21.16	91.46	400.00	60.36	21,283.15	537.45
13	Consue-Medina.			443.70	38.25		40.00	6.00	8,640.84	744.90
14	Adjuntas-Albionito (via Barros).		45.95	2,063.38	42.72	625.59	856.23	101.85	18,809.54	389.43
15	Yauco-Las Vegas.			898.28	55.10	574.69	480.00	7.20	1,200.00	1.20
16	Mayaguez-Cabo Rojo.			27.11	4.75		247.50	8.54	6,954.26	426.64
18	Mayaguez-Cabo Rojo.								1,583.40	277.78
19	Cabo Rojo-San German.									
20	Morovis Branch.			328.66	28.33		220.00	4.41	738.57	63.66
21	Coamo-Santa Isabel.			3.00					33.50	6.70
22	Las Cruces-Cidra.			174.26	21.25	2.00	150.00	1.32	1,837.40	224.07
23	Trujillo Alto Branch.			40.16	6.09	73.23	43.45	2,690.96	2,690.96	448.48
	Naguabo-Juncos.			84.43	7.03		200.00	7.75	369.08	307.56
	Canovanas-Loiza.					3.25	80.00		127.89	18.27
	Vega-Baja-Morovis.			52.90	3.91		10.00		62.90	4.65
	Vieques Road.			120.00	24.00				120.00	24.00
	Naranjito Road.			937.83	153.73				937.83	153.74
	Afiasco-San Sebastian.			64.96	21.65				101.16	33.72
	Ramal Guayanilla.									
	Road to Bo. Maton (Patillas).									
	Total.	6,800.26	1,437.77	34,975.90	32.76	16,785.02	16,859.66	1,936.30	335,644.28	

Machinery purchase.....	\$350,000.00	\$2,099.39
Machinery repairs.....	3,942.64	10,286.05
Office force.....		9,663.84
Miscellaneous.....	353,942.64	1,713.55
Inspection.....	20,783.12	15,318.65
Total.....	374,725.76	374,725.76
Repayments.....		20,783.12
Net expenditures.....		353,942.64
		\$331.50

¹ Including \$3,074.93 expended in replacing macadam when removed for laying gas pipes.

TABLE NO. 2.—*Comparative cost of maintenance.*

Character of work.	Averages.					
	1909	1910	1911	1912	1913	1914
Cubic meters broken stone delivered, per kilometer.....	99.05	70.07	85.67	64.87	81.23	93.53
Cost per cubic meter.....	1.51	1.20	1.55	1.68	1.42	1.65
Cubic meters broken stone placed, per kilometer.....	94.62	71.44	67.84	68.21	82.11	97.68
Cost of placing per cubic meter.....	\$0.76	\$0.75	\$0.85	\$0.89	\$0.78	\$0.84
Cost of inspection and overseeing, per kilometer.....	\$30.77	\$31.64	\$38.93	\$34.42	\$40.57	\$30.13
Cost of machinery and tools, per kilometer.....	\$6.50	\$3.17	\$3.65	\$25.69	\$27.81	\$12.94
Cost of spreading tarvia, per kilometer.....	\$35.75	\$33.28	\$40.09	\$37.85	\$33.81	\$137.97
Cost of cleaning, per kilometer.....	\$12.71	\$24.18	\$26.31	\$37.30	\$30.33	\$32.76
Cost of repair of bridges, per kilometer.....	\$4.66	\$4.79	\$4.54	\$1.25	\$20.91	\$15.72
Cost of miscellaneous, per kilometer.....				\$8.25	\$5.64	\$6.69
Cost of live stock, carts, harness, etc., per kilometer.....					\$27.23	\$7.85

TABLE No. 2.—*Comparative cost of maintenance—Continued.*

Character of work.	Percentage of total cost.					
	1909	1910	1911	1912	1913	1914
Cubic meters broken stone delivered, per kilometer.....	45.14	29.90	43.70	36.16	32.65	47.33
Cubic meters broken stone placed, per kilometer.....	21.59	18.67	18.99	20.17	18.44	23.46
Cost of inspection and oversewing, per kilometer.....	15.30	18.09	12.76	11.39	11.45	8.58
Cost of machinery and tools, per kilometer.....	1.96	1.11	1.23	8.49	7.85	3.66
Cost of spreading larvia, per kilometer.....				4.98	3.48	0.97
Cost of clearing, per kilometer.....	10.77	22.11	13.15	12.36	8.60	9.32
Cost of repair of bridges, per kilometer.....	3.84	8.45	8.68	3.72	5.90	4.46
Cost of miscellaneous, per kilometer.....	1.40	1.67	1.49	2.73	3.96	2.22
Cost of live stock, carts, harness, etc., per kilometer.....					7.67	
	100.00	100.00	100.00	100.00	100.00	100.00

Fiscal year.	Kilometers maintained.	Total cost.	Cost per kilometer
1908-1909	900.6	\$298,852	\$331.84
1909-1910	971.6	278,152	286.49
1910-1911	974.0	296,943	304.86
1911-1912	991.5	301,870	304.42
1912-1913	1,060.0	332,055	313.26
1913-1914	1,067.7	374,725	331.50

TABLE No. 3.—Road construction in Porto Rico.

Road No.	Designation.	Kilometers.	Sections.		Completed by Spanish Government.		Completed by United States military government.		Completed by the civil government.		Total.		
			Kilometers.	Cost.	Kilometers.	Cost.	Kilometers.	Cost.	Kilometers.	Cost.			
1	San Juan-Ponce Playa.....	134.0	San Juan-Ponce Playa.....	134.0	\$1,358,234.33								
			Inabon bridge.....										
			Cerrillos bridge.....										
			Portugues bridge.....										
			Cataño-Reyes Católicos.....	18.5	168,452.97								
			Change in the road No. 2 for the new location of Reyes Católicos bridge.....										
			Reyes Católicos Bridge.....										
			Reyes Católicos-Vega Alta.....										
			Vega Alta-Vega Baja.....										
			Vega Baja-Manatí.....										
2	Rio Piedras-Ponce.....	263.1	Manatí-Arecibo.....										
			Arecibo-Camuy.....										
			Camuy Bridge.....										
			Camuy-Aguadilla.....		2 10,181.00								
			Aguadilla-Aguada.....										
			Aguada-Añasco.....										
			Mayaguez-Añasco.....										
			Mayaguez wooden bridge.....										
			Mayaguez-San German.....	9.0	No records.								
			Mirasol Bridge.....	13.5	No records.								
3	Ponce-Rio Piedras.....		Sabana Grande-Yauco.....										
			Sabana Grande-Yauco.....										
			Ponce-Yauco.....										
			Yauco Bridge.....										
			Guayama Bridge.....										
			Pastillo Bridge.....										
			Tallaboa Bridge.....										
			Canas Bridge.....										
			Cataño-Rio Piedras.....										
			Martin Peña-Bayamon.....										
Ponce-Guayama.....													
Guayama-Arroyo.....													
Arroyo-Puente Blanco.....													
Maunabo-Patillas.....													
Yabucoa-Maunabo.....													

NOTE.—For footnotes see page 346.

TABLE No. 3.—Road construction in Porto Rico—Continued.

Road No.	Designation.	Kilometers.	Sections.	Completed by Spanish Government.		Completed by United States military government.		Completed by the civil government.		Total.
				Kilometers.	Cost.	Kilometers.	Cost.	Kilometers.	Cost.	
3	Ponce-Rio Piedras.....	206.0	Humacao-Yabucoa.....			15.0	\$30,800.71	15.0	\$30,800.71	
			Humacao Bridge.....				5,958.20		5,958.20	
			Naguabo-Naguabo Playa.....			2.0	4,000.00	2.0	4,000.00	
			Rio Santiago Bridge.....				8,672.75		8,672.75	
			Humacao Playa - Naguabo Playa.....			4.2	19,997.90	4.2	19,997.90	
			5 wooden bridges on pile foundations.....							
			Fajardo-Naguabo Playa.....				13,400.00		13,400.00	
			Mameyes-Fajardo.....			18.8	34,870.50	18.8	34,870.50	
			Lolza-Canovanas.....			17.8	48,205.12	17.8	48,205.12	
			Rio Piedras-Mameyes.....	31.5	\$61,355.12	2.6	4,500.00	2.6	4,500.00	
4	Cayey-Guayama.....	26.0	Pile bridge over Grande and Espiritu Santo Rivers.....			0.7	\$7,400.00			
			Mameyes Bridge.....				11,200.00		11,200.00	
			Carolina Bridge.....				14 5,957.59		5,957.59	
			Espiritu Santo Bridge.....				76,798.54		76,798.54	
			Rio Grande Bridge.....				22,940.85		22,940.85	
			Fajardo Bridge.....				18,167.65		18,167.65	
			Construction of culverts.....				9,884.84		9,884.84	
			Queb. Candelaria Bridge.....				1,207.15		1,207.15	
			Sabana de Luquillo Bridge.....				23 6,913.03		6,913.03	
			Cayey-Guayama.....	26.0	507,870.93		23 8,849.56		8,849.56	
5	Barranquitas-Humacao.....	66.0	Caguas-Aguas-Buenas.....	9.0	No records.		6 4,000.03		4,000.03	
			Caguas-Humacao Playa.....				68,334.98		68,334.98	
			Comerio-Barranquitas.....			39.0	204,229.48		204,229.48	
			Caguas Bridge.....			16.5	138,518.09		138,518.09	
			Barranquitas Bridge.....				42,669.01		42,669.01	
			Rio Hondo Bridge.....				3,200.00		3,200.00	
			Ponce-Kilometer 15-Caguas-tas.....	20.5	261,558.06		7,496.00		7,496.00	
			Defendini Kilometer 15.....				323,869.89		323,869.89	
			Adjuntas-Utuado.....							
			Tallones.....							
6	Ponce-Arecibo.....	82.0	Retaining wall, Caniaco.....					22.5		
			Arecibo-Bacupey.....							
			Adjuntas cut-off.....							
			Utuado Bridge.....							
							18 26,111.84		26,111.84	

7	(Cagua-San Lorenzo- San Lorenzo-Las Piedras. Aguadilla-San Sebastian. San Sebastian-Lares. Lares-Adjuntas. Bayamon-Camero. La Plata Bridge. Mulias Bridge. Covento Bridge. Higuero Bridge. Reyes Catolicos-Corozal. Corozal-Barros. Barros-Coamo. Manati-Chales. Manati River Bridge. Chales-Juana Diaz. Puente Blanco-Patillas. Mayaguez-Las Marias. Lares-Arecibo. Consumo-Maricao. Road No. 16-Road No. 8. Alto-Bandera-Jayuya. Barros-Barranquitas. Barranquitas-Abonito. Usabon Bridge. Yauco-Road No. 14. Rio Vegas Bridge. Lares-Jayuya. Cabo Rojo-Road No. 2. San German-Lajas. Road No. 11-Morovis. Morovis River Bridge. Morovis-Corazal. Road No. 9-Naranjito. Road No. 1-Coamo Spring. Las Cruces-La Cidra. Road No. 3-Trujillo Alto. Land damages. Auxiliary technical force, gen- eral expenses, traveling ex- penses, and machinery. Las Vegas-Maricao. Mayaguez-Las Vegas. Naguabo-Juncos. Atreco-San Sebastian. Cabo Rojo-San German.	23.0 63.0 27.3 57.0 48.0 28.0 74.5 30.0 72.0 24.0 38.0 18.0 36.0 14.0 17.0 8.0 25.3 27.0 25.0 12.0	411,995.47 46,100.12 49,835.27 6.0 440,516.80 19,200.00 4.5 913,627.00 8.5 8.5 103,851.54 18.5 19.7 11.6 20.0 16.4 10.8 7.0 5.8 2.0 6.0 6.1 5.0 8.2 6.2 3.0 16.3 10.4 2.9 4.2	2,500.00 94,808.28 20,196.18 66,149.02 35,689.99 88,342.34 13,627.00 8.5 103,851.54 8.5 8.5 103,851.54 18.5 19.7 11.6 20.0 16.4 10.8 7.0 5.8 2.0 6.0 6.1 5.0 8.2 6.2 3.0 16.3 10.4 2.9 4.2	10.3 6.1 14.8 12.2 22.8 11.5 6.1 4.5 17.2 3.0 18.5 19.7 11.6 20.0 16.4 10.8 7.0 5.8 2.0 6.0 6.1 5.0 8.2 6.2 3.0 16.3 10.4 2.9 4.2	35,735.44 38,953.18 96,024.06 80,499.25 250,697.71 34,900.00 9,000.00 3,198.14 5,000.00 821,487.17 29,886.62 3,097.98 52,158.21 18,266.47 10141,026.31 3,284.90 39,587.23 1683,716.97 42,502.46 2416,749.25 73,733.68 39,433.64 21,000.00 3,393.11 147,722.78 731.10 12,500.00 5,363.87 8,900.00 298,082.74 78,410.06 1248,941.08 1,914.90 13,427.72 20,680.06 2,637.89 160,295.75 22,654.65 43,000.00 38,326.38 6,050.00 17,270.66	10.3 6.1 37.8 12.2 27.3 13.0 6.1 13.0 17.2 3.0 27.0 19.7 11.6 20.0 16.4 10.8 7.0 5.8 2.0 12.0 6.1 5.0 8.2 6.2 3.0 16.3 10.4 2.9 4.2	50,230.91 85,063.30 144,703.55 116,225.24 80,499.25 337,363.53 34,900.00 9,000.00 3,198.14 5,000.00 76,347.16 29,886.62 3,097.98 140,500.55 28,893.47 141,026.31 3,284.90 143,438.77 83,716.97 42,502.46 16,749.25 73,733.68 39,433.64 21,000.00 3,393.11 147,722.78 731.10 12,500.00 5,363.87 37,192.65 8,082.74 8,869.06 48,941.08 1,914.90 13,427.72 20,680.06 2,637.89 160,295.75 22,654.65 43,000.00 38,326.38 6,050.00 17,270.66
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NOTE.—For footnotes see page 346.

TABLE No. 3.—Road construction in Porto Rico—Continued.

Road No.	Designation.	Kilometers.	Sections.		Completed by Spanish Government.		Completed by United States military government.		Completed by the civil government.		Total.	
					Kilometers.	Cost.	Kilometers.	Cost.	Kilometers.	Cost.	Kilometers.	Cost.
	Vega-Baja-Morovis.....	14.0	Vieques Road. Comerio-La Plata. Sabana Grande-Road No. 14. La Mula-Guaynabo. (Guaynabo-Pueblo Viejo. Road No. 2-Florida Adentro. Reform School, Mayaguez Playa. Old road, Guayanilla-Ponce. San Sebastian-Las Marias. Camuy-San Sebastian. Hatillo-Road No. 13. Lajas-Yauco.						11.2	\$50,085.25	11.2	\$50,085.25
	Vieques Road.....	10.0							5.0	18,790.89	5.0	18,790.89
	Comerio-La Plata.....	18.0								21,002.02		21,002.02
	Sabana Grande-Road No. 14.....	26.0								71,939.03		71,939.03
	La Mula-Guaynabo.....	8.9							5.0	18,075.69	5.0	18,075.69
	La Mula-Pueblo Viejo.....	10.0	Reform School, Mayaguez Playa. Old road, Guayanilla-Ponce. San Sebastian-Las Marias. Camuy-San Sebastian. Hatillo-Road No. 13. Lajas-Yauco.							1,824.51		1,824.51
	Road No. 2-Florida Adentro.....	3.3								27,736.65		27,736.65
	Reform School, Mayaguez Playa.....											
	Old road, Guayanilla-Ponce.....								14.0	17,473.32	14.0	17,473.32
	San Sebastian-Las Marias.....									71,175.03		71,175.03
	Camuy-San Sebastian.....									72,370.48		72,370.48
	Hatillo-Road No. 13.....									645.96		645.96
	Lajas-Yauco (via Guanica).....								2.0	12,160.26	2.0	12,160.26
		1,552.4			275.0	\$2,560,927.07	141.7	\$1,085,697.07	702.8	3,924,071.22	1,119.5	7,570,695.36

¹ 2 concrete steel bridges over Jacaguas and Guayo Rivers; ² Guajataca Bridge; ³ completed; ⁴ grading; ⁵ Herrera Bridge; ⁶ repairs and construction; ⁷ survey; ⁸ Mayvella Bridge and Lajas Bridge; ⁹ structural material; ¹⁰ and grading in 3.5 kilometers and substantial repair in 10 kilometers of road, Juana Diaz to Villalba; ¹¹ and grading in 4.5 kilometers and landslides; ¹² 3.3 kilometers abandoned by construction of La Plata Bridge; ¹³ and repair of 5.5 kilometers; ¹⁴ new wooden bridge; ¹⁵ and survey from Vega to Manati; ¹⁶ part of survey from Manati-Arecibo; ¹⁷ and survey; ¹⁸ and important repairs; ¹⁹ and approach of Vieco side with a culvert; ²⁰ new wooden bridge and 300 meters of road; ²¹ steel bridge; ²² and grading in 11.5 kilometers and many culverts; ²³ and important repairs and construction of 1.8 kilometers of road to Guayanilla; ²⁴ and 2.5 kilometers; grading; ²⁵ 24 meters span wooden bridge and two reinforced concrete bridges and four reinforced concrete culverts; ²⁶ grading in 3.5 kilometers; survey and 24 meters span reinforced concrete bridge; ²⁷ new reinforced concrete bridge; ²⁸ survey and construction of three wooden pile bridges.

TABLE NO. 3A.—*Road construction in Porto Rico.*

Spanish Government:	Kilometers.
Oct. 18, 1898.....	275.0
American Government:	Kilometers.
June 30, 1899.....	
June 30, 1900.....	69.2
June 30, 1901.....	67.0
June 30, 1902.....	72.2
June 30, 1903.....	81.0
June 30, 1904.....	69.0
June 30, 1905.....	82.9
June 30, 1906.....	38.0
June 30, 1907.....	30.7
June 30, 1908.....	103.7
June 30, 1909.....	92.3
June 30, 1910.....	4.9
June 30, 1911.....	16.1
June 30, 1912.....	67.4
June 30, 1913.....	7.7
June 30, 1914.....	45.1
Total.....	847.2
	1,122.2

TABLE NO. 4.—*Water privileges granted by the Executive Council and reported upon by the commissioner of the interior.*

Grantee.	Date of approval.	Municipality.	River from which taken.
Municipality of Manati.....	Aug. 15, 1913	Manati.....	Cimarrona.
Agustin Perez Pierret.....	Sept. 25, 1913	Santa Isabel.....	Coamo.
Alfredo Ramirez Rosell.....	Sept. 30, 1913	Cabo Rojo.....	Estero.
Francisco Sein.....	Feb. 12, 1914	San Sebastian.....	Juncal.
Gabino Balasquide.....	do.....	Peñuelas.....	Tallaboa.
Municipality of Gurabo.....	May 28, 1914	Gurabo.....	Brook Gonzalez.
Miguel Morell.....	June 25, 1914	Utua.....	Brook Riachuelo.

Grantee.	Liters per second.	Use to be made of.	Remarks.	File.
Municipality of Manati...	15.....	Waterworks.....	Water supply for town.	297
Augustin Perez Pierret...	0.5.....	Domestic.....		300
Alfredo Ramirez Rosell...	15.....	Irrigation.....	Repeal of grant.....	303
Francisco Sein.....	Total volume river.....	Hydroelectric plant.....		309
Gabino Balasquide.....	do.....	do.....		310
Municipality of Gurabo...	Total volume brook.....	Waterworks.....	Water supply for town.	315
Miguel Morell.....	51.....	Industrial.....	To be returned to river.	317

TABLE No. 5.—Statement showing action taken by the commissioner of the interior under authority of the Executive Council for the leasing, selling, or granting of lands and other property of The People of Porto Rico.

Date.	Lessee, buyer, or grantee.	Description.	Municipality.	Location.	Period of lease.	Estimated value.	Annual rent.	Percentage.	Remarks.
1913.					Years.				
July									
17	Gregorio Rivera.....	5 cuerdas.....	Naranjito.....	Cedro Arriba Ward.....	5	\$30.00	\$1.80	6	
17	do.....	10 cuerdas.....	do.....	do.....	5	30.00	3.00	6	
31	Bonifacio Santiago.....	4 cuerdas.....	Cidra.....	Bayamon Ward.....	2	318.00	31.80	10	
17	Juan Burgado Rios.....	12 cuerdas.....	do.....	Celba Ward.....	5	172.00	17.20	10	
17	José Maria Vazquez.....	8 cuerdas.....	Ponce.....	Marueno Ward.....	5	106.00	13.25	13.33	
17	do.....	22 cuerdas.....	do.....	do.....	5	125.00	12.50	13.33	
17	do.....	10 cuerdas.....	do.....	do.....	5	150.00	20.00	13.33	
17	do.....	do.....	do.....	do.....	5	150.00	18.00	12	
17	Juan L. Aponte.....	50 cuerdas.....	Ciales.....	Hato Viejo Ward.....	5	150.00	48.80	12	
17	Alejandro Franceschi.....	50.17 cuerdas.....	Yauco.....	Opposite "La Ballena" Farm.....	5	250.00	65.00	26	
17	Francisco Rodriguez.....	24 cuerdas.....	Guayanilla.....	Jagua Pasto Ward.....	5	128.00	7.68	6	
17	Pedro A. Santiago.....	3 cuerdas.....	do.....	Llanos Ward.....	5	100.00	6.00	6	
17	Francisco Rodriguez.....	5 cuerdas.....	do.....	Jagua Pasto Ward.....	5	40.00	2.40	6	
17	C. J. Cedo.....	330 square meters.....	Mayaguez.....	Playa Guanajibo.....	5	330.00	20.00	6	
17	Alonso Aguilar.....	216 square meters.....	do.....	Playa of Mayaguez.....	5	216.00	25.00	11.57	
17	Balbino Santos.....	225 square yards.....	Ponce.....	Cantera Ward.....	5	125.00	7.50	6	Canceled.
17	Hermenegilda Blas.....	64 square meters.....	Mayaguez.....	Playa of Mayaguez.....	5	64.00	4.00	5.25	
31	Rafael Neopolitan.....	50 cuerdas.....	Santa Isabel.....	Isleote Berberia.....	5	500.00	75.00	15	Transfer.
31	Insular Fair Board.....	21,533 square meters.....	San Juan.....	Puerta de Tierra.....	2	1.00	1.00		
31	do.....	67,942 square meters.....	do.....	do.....	2	1.00	1.00		
Aug.	Angela Perez.....	House.....	Ponce.....	No. 1 Rosick Street.....	4	5.00	5.00		Extension lease
7	Francisco Velez.....	200 square yards.....	do.....	Quinto Ward.....	4	50.00	3.00	6	Renewal lease.
7	José Medina.....	225 square yards.....	do.....	Cantera Ward.....	4	60.00	3.60	6	Do.
7	Pedro Perez Santiago.....	120 cuerdas.....	do.....	Machuelo Arriba Ward.....	4	1,500.00	90.00	6	
Nov.	Juan Ayala Ramos.....	60 cuerdas.....	Cidra.....	Bayamon Ward.....	5	600.00	90.00	15	
4	Juan Ayala.....	45 cuerdas.....	do.....	do.....	5	318.00	31.80	10	
4	Fernando Lloreda.....	426.62 square meters.....	Mayaguez.....	Playa of Mayaguez.....	5	426.62	40.00	9.38	
4	Luis Colon Delfi.....	61.98 cuerdas.....	Salinas.....	Yeguas Ward.....	5	460.00	50.00	10.78	
4	Ramon T. Quijano.....	122 square meters.....	Mayaguez.....	Marina Meridional.....	5	122.00	8.00	6.55	
1914.									
Apr.	Emiliano Hernandez.....	2,835 square yards.....	Ponce.....	Cantera Ward.....	5	100.00	7.10	7.10	
30	Batista Medina.....	14 cuerdas.....	San Sebastian.....	Alfonito Ward.....	5	140.00	8.40	6	
30	Rodriguez Campoamor.....	519.25 square meters.....	Mayaguez.....	Guanajibo Ward.....	5	519.00	31.00	6	
30	Pedro Vazquez.....	25 cuerdas.....	Cidra.....	Celba Ward.....	3	250.00	22.50	9	Renewal lease.
30	Donato Ortiz.....	5 cuerdas.....	Sabana Grande.....	Taibonuco Ward.....	5	50.00	3.00	6	
30	José Vazquez Ramos.....	15 cuerdas.....	do.....	Santana Ward.....	5	75.00	5.00	6.67	
30	Ortiz Ortiz.....	30 cuerdas.....	do.....	do.....	5	50.00	6.00	12	
30	Pedro Nazario.....	4 cuerdas.....	do.....	Machuchal Ward.....	5	50.00	1.80	6	
30	E. Estey Perez.....	18 cuerdas.....	San Sebastian.....	Robles Ward.....	5	200.00	15.00	6	
30	Nicanor Ramirez.....	7 cuerdas.....	Sabana Grande.....	Machuelo Ward.....	5	50.00	3.50	7	

		1,180.72 square meters.	San Juan.	Santurce.		157	295.18	17.71	6
30	José A. Rexasch.	12 cuerdas.	Sabana Grande.	Machobai Ward.		5	67.00	7.00	11.67
30	Castino Ruiz.	3 cuerdas.	Ponce.	Macaguaz Ward.		5	75.00	5.00	6.67
30	Dionisio Rodriguez.	55 cuerdas.	Cidra.	Bayamon Ward.		5	275.00	35.08	12.75
30	C. Rivera Martinez.	10 cuerdas.	Yauco.	Almacigo Alto Ward.		5	250.00	16.00	6.40
28	D. Vivaldi Pacheco.	House and lot.	Ponce.	Miraflores Street.		5	210.00	16.00	7.62
28	Julio Mauri.	78.53 square meters.	do.	Playa.		5	78.53	8.00	10.18
28	Carlo Zulueta.	60.28 square meters.	do.	do.		5	60.28	6.00	9.95
28	Carlos Tapia.	34 square meters.	do.	do.		5	68.00	10.00	14.7
28	A. Pacheco Aguayo.	155.96 cuerdas.	Ciales.	Hato Viejo Ward.		5	1,050.00	80.00	7.62
28	Juan Vazquez Ramos.	50 cuerdas.	Sabana Grande.	Santana Ward.		5	100.00	7.00	7
18	José La Fontaine.	81.7 cuerdas.	Utua.	Caguana Ward.		5	492.00	29.52	6
18	Juan Bta. Cuevas.	147.18 cuerdas.	do.	do.		5	1,260.00	75.60	6
18	D. Lugo Irizarry.	58.81 cuerdas.	Lajas.	Paris Ward.		5	1,590.00	150.00	9.43
18	Silverio Rivera.	10 cuerdas.	Utua.	Roncador Ward.		5	159.00	15.00	9.43
18	Candelario Diaz.	23 cuerdas.	Cidra.	Bayamon Ward.		5	230.00	18.40	8
18	J. Maldonado Colon.	40 cuerdas.	Utua.	Caguana Ward.		5	270.00	16.20	6
18	do.	25 cuerdas.	do.	do.		5	610.00	36.60	6
18	Francisco Cruz.	12.06 cuerdas.	do.	Angelos Ward.		5	300.00	18.00	6
18	Juan Felix.	68 square meters.	do.	Caguana Ward.		5	70.00	4.70	20
18	José Soto Rivera.	30 square meters.	Ceiba.	Playa.		5	60.00	12.00	16.18
18	Poteres Reys.	278.85 square meters.	Mayaguez.	do.		5	80.85	139.00	10
18	J. Menendez Ojeda.	278 square meters.	San Juan.	Puerto de Tierra.		12	1,320.00	120.00	10
18	Liberto Diaz.	15.17 cuerdas.	Cidra.	Caguana Ward.		5	140.00	8.52	6
18	Salomon Cortez.	50 cuerdas.	Utua.	Santana Ward.		5	100.00	7.00	7
18	Juan B. Capriles.		Sabana Grande.			5			

TABLE No. 5a.—*Statement showing applications for franchises referred by the committee on franchises and public-service corporations to the commissioner of the interior, and action taken thereon by the Executive Council, during the fiscal year ending June 30, 1914.*

Applicant.	Nature of application.	Action taken.	Date.
Carlos Cid & Co.....	Molasses pipe line to water front, San Juan.....	Granted...	Dec. 18, 1913
Francisco Sein.....	Hydroelectric plant, Lares.....	do.....	Feb. 4, 1914

TABLE No. 5b.—*Statement showing miscellaneous matters reported upon by the commissioner of the interior on behalf of the committee on franchises and public-service corporations, and action taken by the Executive Council with regard thereto, during the fiscal year ending June 30, 1914.*

Name.	Subject.	Action.
Porto Rico General Telephone Co.	Question as to ownership of telephone lines to College of Agriculture, Mayaguez.	Decided Sept. 4, 1913.
Celestino Caratini.....	Application for franchise for private telephone line.	Denied Sept. 30, 1913.
Ponce Railway & Light Co.....	Revised light and power rates.....	Approved Sept. 25, 1913.
Eduardo Gonzalez Caneja.....	Question as to ownership of swamp land, Pueblo Viejo shore of San Juan Harbor.	Swamp lands declared to be owned by The People of Porto Rico, June 18, 1914.
Victor Millin.....	Question as to ownership of land adjoining site of proposed pier and fish house, San Fernando Channel, Miramar, San Juan.	Land declared to be owned by The People of Porto Rico.
Porto Rico Gas Co.....	Blue-print plans of house service connections.	Plans approved June 25, 1914.

TABLE No. 6.—*Total cash receipts and expenditures, bureau of insular telegraph, for the year ending June 30, 1914.*

TELEGRAPH.

Month.	Number of paid messages.	Earnings.	Maintenance and operation.	Profits.	Losses.
July.....	11,495	\$3,965.68	\$4,583.20		\$622.52
August.....	10,106	3,417.35	4,723.74		1,306.39
September.....	11,493	4,005.30	5,124.11		1,118.81
October.....	10,746	4,178.25	4,812.67		634.42
November.....	11,635	3,795.94	4,614.01		818.07
December.....	13,603	4,463.75	4,322.02	\$141.73	
January.....	13,417	4,525.57	4,189.44	336.13	
February.....	11,706	3,941.04	4,375.09		434.05
March.....	12,994	4,317.16	4,513.78		196.62
April.....	13,346	4,092.47	4,287.72		195.25
May.....	11,140	4,215.01	4,402.47		187.46
June.....	12,981	4,141.26	4,626.35		485.09
Total.....	144,662	49,058.78	54,579.60	477.86	5,998.68

TABLE No. 6.—*Total cash receipts and expenditures, bureau of insular telegraph, for the year ending June 30, 1914—Continued.*

TELEPHONE.

Month.	Number of paid messages.	Tolls.	Rentals.	Total.	Maintenance and operation.	Profits.	Losses.
July.....	2,481	\$827.29	\$335.83	\$1,163.12	\$1,147.04	\$16.08	.....
August.....	3,168	987.32	329.50	1,316.82	1,180.93	135.89	.....
September.....	3,142	1,073.47	316.25	1,389.72	1,281.02	108.70	.....
October.....	3,910	1,247.14	361.50	1,608.64	1,203.16	405.48	.....
November.....	3,728	1,206.84	409.50	1,616.34	1,153.50	462.84	.....
December.....	4,099	1,300.91	414.50	1,715.41	1,080.50	634.91	.....
January.....	3,360	1,240.93	415.50	1,656.43	1,047.35	609.08	.....
February.....	2,014	985.03	418.00	1,403.03	1,093.77	309.26	.....
March.....	2,342	1,386.26	420.15	1,806.41	1,128.44	677.97	.....
April.....	2,269	1,012.91	421.50	1,434.41	1,071.93	362.48	.....
May.....	2,983	1,078.53	407.83	1,486.36	1,100.61	385.75	.....
June.....	3,785	2,565.48	424.75	2,990.23	1,156.58	1,833.65	.....
Total.....	37,281	14,912.11	4,674.81	19,586.92	13,644.83	5,942.09	.....

COMBINED.

Month.	Number of free messages.	Total number of messages.	Earnings.	Maintenance and operation.	Profits.	Losses.	Deficit and surplus.
July.....	1,705	15,681	\$5,128.80	\$5,735.24	\$16.08	\$622.52	\$606.44—
August.....	1,467	14,741	4,734.17	5,904.67	135.89	1,306.39	1,170.50—
September.....	1,442	16,077	5,395.02	6,405.13	108.70	1,118.81	1,010.11—
October.....	1,489	16,145	5,786.89	6,015.83	405.48	634.42	228.94—
November.....	731	16,094	5,412.28	5,767.51	462.84	818.07	355.23—
December.....	1,151	18,853	6,179.16	5,402.52	776.64	.....	776.64+
January.....	889	17,666	6,182.00	5,236.79	945.21	.....	945.21+
February.....	836	14,556	5,344.07	5,468.86	309.26	434.05	124.79—
March.....	2,859	18,195	6,123.57	5,642.22	677.97	196.62	481.35+
April.....	477	16,092	5,526.88	5,359.65	362.48	195.25	167.23+
May.....	568	14,691	5,701.37	5,503.08	385.75	187.46	198.29+
June.....	507	17,273	7,131.49	5,782.93	1,833.65	485.09	1,348.56+
Total.....	14,121	196,064	68,645.70	68,224.43	6,419.95	5,998.68	421.27+

Tables No. 7 and 7a omitted. Books transferred to auditor.

TABLE No. 8.—Statement by stations showing receipts and operating expenses, bureau of insular telegraph, for the year ended June 30, 1914.

Stations.	Line receipts.			Expenditures.					Profits.	Losses.
	Cash.	Value of half rate.	Value of free.	Total.	Salaries.	Rent.	Light.	Stationery, traveling expenses, postage, etc.	Total.	
Adjuntas.....	\$381.88	\$7.78	\$68.82	\$457.98	\$420.00	\$6.00	\$0.91	\$42.26	\$469.17	\$11.19
Aguada.....	42.72	33.18	135.53	42.72	1,200.00	118.91	7.88	48.51	1,498.42	5.79
Aguadilla.....	1,361.49	2.90	67.25	1,530.20	240.00			171.63	1,498.42	\$31.78
Agua Buenas.....	243.24	14.87	203.24	313.39	814.67	78.00	4.20	21.41	261.41	51.98
Aibonito.....	964.36	5.34	85.36	1,182.47	540.00	19.00		74.74	971.61	210.66
Añasco.....	246.91	50.04	254.75	337.61	1,237.34	144.00	19.20	36.74	595.74	258.13
Arecibo.....	1,468.43	.99	79.32	1,773.22	539.50	72.00	5.68	112.24	1,512.78	260.44
Arroyo.....	524.42			604.73				107.75	724.93	120.20
Barceloneta.....	111.02	11.38	97.52	111.02	180.00			87.29	87.29	23.73
Barranquitas.....	214.50	11.29	37.99	323.40	180.00		5.36	26.02	211.38	112.02
Barros.....	354.82	16.56	177.56	532.40	420.00		2.14	32.89	215.03	189.07
Bayamon.....	283.78	6.32	64.97	477.90	410.00		12.30	46.62	478.92	
Cabo Rojo.....	159.11	31.55	86.42	230.40	1,180.00		5.47	34.63	450.10	1.02
Caguas.....	746.73	.39	53.77	804.70	216.00		11.98	193.82	1,385.80	219.70
Camuy.....	154.12	18.89	28.74	208.28	540.00		1.77	72.63	562.96	521.10
Carolina.....	127.30	12.81	450.80	174.93				21.19	388.03	80.35
Cataño.....	65.83			65.83				69.59		3.76
Cayey.....	3,145.61			3,609.22	1,420.67	96.00	8.56	135.86	1,061.09	1,948.13
Celba.....	34.95	2.14	3.43	40.52	631.67	96.00	6.29	78.14	812.10	771.58
Ciales.....	262.09	3.52	45.76	311.37	240.00			19.61	259.61	51.76
Cidra.....	192.30	2.75	40.52	235.57	240.00			35.08	275.08	39.51
Coamo.....	297.52	23.66	47.42	368.60	752.00		4.54	38.80	855.43	486.83
Comerio.....	616.20		34.14	650.34	240.00	60.00		47.53	347.53	302.81
Corozal.....	80.92			80.92				77.05		3.87
Dorado.....	26.07			26.07				49.79	49.79	23.72
Fajardo.....	101.20	11.63	253.74	966.57	780.00	72.00	4.50	41.15	897.65	88.92
Guayama.....	1,707.53	57.15	576.46	1,741.14	660.00	96.00	6.53	109.75	872.28	868.86
Guayanilla.....	42.27			42.27				47.03		4.76
Guarabo.....	338.05	2.19	31.88	372.12	540.00			32.80	572.80	200.68
Hatillo.....	70.53			70.53				71.78		1.25
Hormigueros.....	6.42			6.42				28.15	28.15	21.73
Humacao.....	931.43	46.97	96.90	1,075.30	960.00		14.55	134.22	1,108.77	33.47
Isabela.....	142.17	1.69	13.50	157.36	185.83			71.05	256.88	99.52
Jayuya.....	99.51	2.19	4.65	106.35	105.83		4.10	26.58	136.51	30.16
Juana Diaz.....	223.60	1.93	104.72	330.25	420.00			41.91	461.91	131.66
Juncos.....	1,801.90	12.39	73.79	1,888.08	1,060.00	96.00	16.65	50.01	1,222.66	665.42
Lajas.....	3.82			3.82				32.23		28.41
Lares.....	808.88	23.27	62.40	894.55	486.67		1.87	45.94	390.07	534.48
Las Marias.....	77.10	9.35	44.60	131.05	180.00		4.50	31.50	216.00	84.95

TABLE NO. 9.—Collections at the several ports of the island during the fiscal year 1913-14, division of harbors and docks.

Month.	San Juan.	Ponce.	Mayaguez.	Arroyo.	Humacao.	Fajardo.	Aguadilla.	Arecibo.	Guanica.	Total.
1913.										
July.....	\$2,461.23	\$961.25	\$273.27	\$113.71	\$126.37	\$227.65	\$180.96	\$6.88	.....	\$4,353.32
August.....	2,033.15	322.11	465.41	85.88	121.66	39.04	112.11	35.03	.....	3,214.39
September.....	1,785.56	395.12	294.94	148.99	106.80	49.11	157.84	15.85	.....	3,032.18
October.....	1,743.87	268.30	376.61	95.02	28.99	90.44	183.28	16.70	\$77.97	2,885.31
November.....	2,533.96	320.21	336.13	118.50	125.43	48.37	157.98	8.35	74.59	3,723.52
December.....	1,861.20	377.98	363.55	205.45	170.00	86.47	176.20	24.85	343.25	3,608.95
1914.										
January.....	2,330.33	726.15	464.68	282.86	130.88	182.22	325.05	96.26	542.74	5,081.17
February.....	2,237.99	482.00	609.42	162.08	167.75	125.63	176.79	128.30	538.95	4,628.91
March.....	2,389.36	901.68	421.52	110.18	167.96	45.12	196.31	69.04	799.73	5,100.90
April.....	1,672.59	425.54	293.92	155.89	146.03	56.05	153.44	148.48	673.23	3,725.17
May.....	2,131.32	497.73	274.60	202.44	196.33	161.13	92.52	106.03	380.76	4,042.86
June.....	2,191.92	673.73	295.13	172.91	81.62	130.96	183.02	171.48	179.72	4,080.49
Total.....	25,372.48	6,351.80	4,471.18	1,853.91	1,569.82	1,242.19	2,065.50	827.25	3,693.04	47,477.17

TABLE No. 10.—*Number of vessels and tonnage entering ports of Porto Rico during the fiscal year ended June 30, 1914.*

	San Juan.		Ponce.		Mayaguez.		Arroyo.		Humacao.	
	Num-ber.	Gross tonnage.	Num-ber.	Gross tonnage.	Num-ber.	Gross tonnage.	Num-ber.	Gross tonnage.	Num-ber.	Gross tonnage.
American steamers.....	284	1,002,463	202	685,043	240	751,418	118	356,278	74	207,228
American sailing.....	69	58,975	26	20,089	30	12,911	11	8,708	8	6,352
Foreign steamers.....	134	462,700	95	284,998	61	147,125	.....	.....	.....	.....
Foreign sailing.....	33	3,447	28	4,098	14	2,089	3	228	4	238
Total.....	520	1,527,585	351	994,228	345	913,543	132	365,214	86	213,818

	Fajardo.		Aguadilla.		Arecibo.		Guanica.		Total American and foreign steam and sailing vessels.	
	Num-ber.	Gross tonnage.	Num-ber.	Gross tonnage.	Num-ber.	Gross tonnage.	Num-ber.	Gross tonnage.	Num-ber.	Gross tonnage.
American steamers.....	47	145,522	154	430,021	63	186,493	47	155,521	1,229	3,919,987
American sailing.....	3	2,398	6	2,700	1	739	1	801	155	113,673
Foreign steamers.....	1	3,472	26	61,235	4	11,437	65	90,255	386	1,061,222
Foreign sailing.....	.....	.....	1	125	.....	.....	.....	.....	83	10,225
Total.....	51	151,392	187	494,081	68	198,669	113	246,577	1,853	5,105,107

APPENDIX VI.

REPORT OF THE COMMISSIONER OF EDUCATION.

OFFICE OF THE COMMISSIONER,
San Juan, P. R., August 4, 1914.

SIR: In accordance with section 25 of the organic act providing for civil government for Porto Rico, I have the honor to transmit herewith the fourteenth annual report of the department of education covering the fiscal year ending June 30, 1914.

The report herewith presented is composed of two distinct but intimately related parts. The first part contains a general record of and comments on the different phases of the educational system of the island and the second is composed of statistical tables. In the text comment, free use has been made of the tables which have been prepared especially with a view to elucidate the problems of school administration.

The introduction of manual training, household economics, agriculture, music, drawing, physical culture, and the muscular system of writing into the curriculum of the graded schools throughout the island has brought us face to face with many new problems, but on the whole the year has been one of gratifying progress in many directions. The schools have increased in number, many thousands of new pupils have been admitted, practically all boys and girls enrolled in the upper grammar grades have been given some form of vocational work, all boys in the rural schools have received instruction in practical agriculture, a high school with a full four-year course has been established in Humacao, adequate high-school buildings are being erected in Ponce, Arecibo, and Humacao, 15 graded and 53 rural school buildings have been constructed and many thousands of dollars have been spent for modern equipment for the schools.

The substantial and satisfactory progress which the schools of Porto Rico have made during the year as shown in the pages of this report is due to no one individual, but to the sympathetic support and cooperation of both houses of the insular legislature, the local school boards, the office and field forces, and the corps of American and Porto Rican teachers, to all of whom I take pleasure in expressing my deep appreciation.

Respectfully submitted.

EDWARD M. BANTER,
Commissioner of Education.

THE GOVERNOR OF PORTO RICO,
San Juan, P. R.

INTRODUCTION.

The public-school system of Porto Rico has shown continued and gratifying progress in all substantial particulars during the fiscal year 1913-14, which was the fourteenth year of its operation under American civil government.

The school year began September 22, 1913, and terminated June 19, 1914. It comprised 36 weeks, actual teaching with no deductions except for legal holidays falling on regular school days, or on Sundays, in which case schools are closed on the following day. The total number of days the schools were actually open was 176, with the exception of night schools, which were in operation during five school months, or 97 days.

At the time of the American occupation there were 528 schools in the island with an enrollment of about 22,000 children. The teacher and his family generally lived in the schoolhouse. Not one building especially constructed for school purposes was to be found on the island. The schools were free only for poor children. Others were obliged to pay a monthly fee to the teacher.

ORGANIZATION.

Under our present organization the 70 municipalities of the island are divided into 41 school districts, each under the direction of a supervising principal, who is appointed by the commissioner of education as his personal representative. The administration of the schools from a material point of view in each municipality is intrusted to a local school board composed of three members elected every four years by popular vote.

In addition to the 41 supervising principals there are three general superintendents, one supervisor of Spanish, one supervisor of athletics and playgrounds, one supervisor of agriculture, one supervisor of manual training, one supervisor of household economics, one supervisor of drawing, one supervisor of music, and one supervisor of writing.

The general superintendents and special supervisors spend most of their time traveling over the island visiting teachers and consulting with and advising the supervising principals regarding matters affecting the work of the schools under their charge.

The commissioner is the executive head of the department with full power of appointment over all subordinates, with the exception of certain classes of teachers. He is empowered to promulgate all courses of study and to determine the length of the school year and the school day within certain limitations. He is required to superintend education in Porto Rico, to approve all disbursements for educational purposes and he is in charge of the examination and certification of all teachers, and must approve all plans for public-school buildings.

The schools of the island are divided into six classes—rural, graded, continuation, high, industrial, and special, the latter class comprising night, music, drawing, agriculture, and all other schools not otherwise classified.

RURAL SCHOOLS.

The rural school is the foundation stone of the school system of Porto Rico. Schools of this class are to be found in the remotest and most mountainous barrios of the island. Of the 1,185,000 inhabitants in Porto Rico, approximately 79 per cent live in the rural districts and over 70 per cent of these are illiterate. To prepare this army of people for the privileges and obligations of self-government no effort should be spared to eliminate this overwhelming majority of illiterates who now hold the balance of power at the polls. The most effective way of attacking this problem is by establishing night schools for the adults. At the present time there are approximately 331,000 children of school age (between 5 and 18 years) living in rural communities. Of these, 109,524, or 33 per cent, were enrolled at some time during the school year. The average daily enrollment was 91,260. The average number of rural teachers at work during the year was 1,235 (all of whom are Porto Ricans), which means an average enrollment of 74 pupils per teacher. The average daily attendance in the rural schools was 83,417, or 91 per cent of the average daily enrollment, which gives an average of 70 pupils receiving instruction daily from each teacher. About 59 per cent of the pupils were boys and 41 per cent girls. The average age of all pupils in the rural schools was 11.1.

The burden placed on our rural teachers, all of whom are appointed by the local school boards, subject to the approval of the commissioner, can be better understood if we take into consideration the fact that the majority of them entered upon their professional duties after receiving the eighth grade diploma. Hereafter the completion of the first year of the high school will be required for admission to the examinations for the rural license.

The course of study for the rural schools extends over a period of six years and offers instruction in the rudiments of a common-school education together with an elementary knowledge of practical agriculture. The course is so arranged that a pupil finishing the sixth grade in a rural school can enter the graded school system without loss of time. Spanish is used as a medium of instruction in the majority of rural schools, but English is taught as a separate subject beginning with the second grade in all schools of this class.

The salaries of rural teachers as fixed by law were \$40, \$45, and \$50 per school month of 20 days. All rural teachers begin at the \$40 salary, and after three years' experience pass to the \$45 class and after five years to the \$50 class.

The rural schools were housed in 1,182 separate buildings, containing a total of 1,238 rooms. Of these 1,182 rural buildings, 296 are the property of the school boards and were constructed especially for school purposes from plans approved by the commissioner of education and the department of sanitation. Most of the rural buildings contain but one room, although not a few have two, three, and even four rooms, the idea being to centralize all the schools of a populous barrio in one building with the necessary number of rooms. In all, 53 new rural-school buildings have been erected during the year. Most of these are frame structures, but some are built of reinforced concrete and have an imposing appearance. The local school boards have expended more money during the year for modern furniture than ever before and the little, rented rural schoolhouse with long tables for desks and benches without backs for seats is rapidly disappearing.

The average number of rural schools functioning each term of the year was 2,390, taught by an average of 1,235 rural teachers, 578 being males and 657 females. Of these teachers, 1,155, or 94 per cent, had double enrollment—i. e., one group of 40 or 50 pupils for three hours in the morning and a different group for three hours in the afternoon. Such a teacher is considered as teaching two schools. Of the 109,524 different pupils enrolled in the rural schools during the year, 58 per cent were found in the first grade, 21 per cent in the second, 13 per cent in the third, 6 per cent in the fourth, and the remaining 2 per cent in the fifth and sixth grades. Of the total enrollment 96.6 per cent of the pupils were on half time, whereas the remaining 3.4 per cent received instruction during six hours daily.

GRADED SCHOOLS.

The graded schools are located within the urban limits of all cities and towns in the island, as well as in a few of the more thickly inhabited barrios. These schools are taught by English graded teachers, all of whom are authorized to give instruction in all branches of the curriculum using English as a medium, by principal teachers, and by teachers of English. All English graded and principal teachers are Porto Ricans, whereas the teachers of English, with few exceptions, are Americans. The English graded teachers are placed in charge of one or more grades. The teachers of English are as a rule assigned to the upper grammar grades and give instruction in all the regular academic subjects required by the course of study for those grades, with the exception of Spanish, and the principal teachers, although not assigned to specific grades, are held responsible for the work in all the grades under their charge.

Approximately 21 per cent of the total population of the island live within urban limits, and the number of children of school age is, roughly speaking, 83,000. Of these 70,954, or 85 per cent, were enrolled in the graded schools during the year, the average daily enrollment being 60,357. The average number of teachers at work during the year in the graded schools was 1,025, which means an average enrollment of 60 pupils per teacher. The average daily attendance in the graded schools was 57,230, or 94.7 per cent of the average daily enrollment, which gives an average of 57 pupils receiving instruction daily from each teacher. About 53 per cent of the pupils were boys as compared with 47 per cent girls. The average age of all pupils in the graded schools was 10.6.

The course of study for the graded schools covers the full eight grades of the elementary school course, and pupils who complete the course receive the common-school diploma. The instruction in the graded school system is given in the English language in all subjects, with the exception of Spanish, nature study, and the first year's work in hygiene and sanitation, which are given in Spanish. The Spanish language is taught as a special subject, beginning with the first grade and continuing to the end of the course. Manual training and agriculture are obligatory subjects for all boys enrolled in grades 6, 7, and 8, and cooking and sewing for all girls enrolled in those same grades. Instruction in music and drawing is given in all the grades. The number of pupils receiving the common-school diploma at the end of the school year was 2,019.

The salaries of English graded teachers as fixed by law was \$65, \$70, and \$75 per school month of 20 days. All English graded teachers, with the exception of those who graduate from the Insular Normal School, begin at the \$65 salary, and after having taught for three years pass to the \$70 salary, and after five years to the \$75 salary. Graduates of the normal school are placed in the \$70 class immediately upon beginning work. The principal teachers were divided into three salary classes on the same basis as the graded teachers, as follows: \$80, \$85, and \$90 per school month. Teachers of English received salaries of \$80, \$85, and \$90 per school month, according to their qualifications. All English graded and principal teachers are appointed by the local school boards, subject to the approval of the commissioner, whereas the teachers of English are appointed directly by the commissioner without any intervention on the part of the school boards.

The graded schools were housed in 290 separate buildings, containing a total of 1,177 rooms. Of the 290 urban buildings, 120 were the property of the school boards and were constructed especially for school purposes. These buildings contain anywhere from 1 to 30 separate class rooms. During the school year 15 new urban school buildings have been erected in different towns of the island. The work in the graded schools of the island is carried on under very favorable conditions. The buildings, mostly of a modified Spanish type of architecture, nearly all constructed of cement, are pleasing in appearance, well lighted and ventilated. The equipment, with few exceptions, is as complete and as modern as can be found anywhere.

The average number of urban schools functioning each term of the year was 1,344 taught by an average of 1,025 teachers, 355 being males and 670 females. Of these, 319, or 31 per cent, had double enrollment. In addition to these 1,025 teachers who had charge of rooms there were 173 special teachers not in charge of rooms. Practically all pupils enrolled in the first and second grades of our urban schools were on half time. Of the 70,954 pupils enrolled in the graded schools during the year, 32 per cent were found in the first grade, 20 per cent in the second, 15 per cent in the third, 11 per cent in the fourth, 8 per cent in the fifth, 6 per cent in the sixth, 4 per cent in the seventh and 4 per cent in the eighth. Of the total enrollment 48 per cent of the pupils were on half time, whereas the remaining 52 per cent received instruction during the entire school day of six hours.

CONTINUATION SCHOOLS.

Continuation schools are maintained in 25 of the larger centers of population for the purpose of taking the pupils upon the completion of the eighth grade and carrying them two years further in their educational career without the necessity of leaving home. The work of the continuation schools is based principally upon manual training and agriculture for boys and cooking and sewing for girls, thus enabling the pupils at the end of this two-year period to go out into the world with a fair knowledge of the practical side of life, or if they wish to continue their studies further they may enter any of the high schools of the island, receiving full credit toward graduation for all the work done in the continuation schools. These schools are equipped with benches and other supplies necessary for manual training and agriculture for from 12 to 24 boys and domestic science apparatus sufficient for an equal number of girls as well as with all the requisites for classes in sewing and other branches of household economics.

At least two teachers are placed in charge of each continuation school, one of whom is competent to teach all branches of household economics as well as the academic subjects of the first two years of the regular high-school course, and the other thoroughly equipped to handle the work in manual training as well as the academic work of the ninth and tenth grades. The work given in manual training, agriculture, cooking, and sewing is largely utilitarian, while the instruction offered in English, Spanish, mathematics, science, history, and industrial and commercial geography is equivalent to the courses offered in these subjects in the high schools. The statistics for the continuation schools are included with those of the high schools under the general heading of secondary schools.

HIGH SCHOOLS.

Complete high schools maintaining four-year courses are established at San Juan, Ponce, Mayaguez, Arecibo, and Humacao. These schools offer four years' work in Spanish, English, mathematics, science, Latin, music, and drawing, three years' work in history, and two years' in French. In addition to this each school has a commercial department with courses extending over a period of four years and shops and laboratories with facilities for the work in manual training and household economics. These schools compare favorably with the secondary schools of the United States, as shown by the fact that many of our graduates enter the leading colleges and universities without difficulty. Admission to the high schools is based upon the eighth-grade diploma or on a certificate from an accredited school or on examination. To obtain the high-school diploma a student must present 32 points, of which 6 must be in Spanish, 6 in English, 4 in mathematics, 2 in science, 2 in history, and 4 in industrial subjects. The other 8 points are elective. A point is a semester's work in a subject with 5 recitations a week.

The work of the high schools has been hampered considerably in the past, due to lack of adequate and suitable buildings. Not one of the high schools mentioned above was housed in a building constructed especially for the purpose, and in light of the large increase in the enrollment of our secondary schools it became imperative to provide suitable buildings. The legislative assembly of Porto Rico, at its session of 1913, appropriated the sum of \$150,000 for the construction of 4 new high-school buildings, 1 in San Juan, 1 in Ponce, 1 in Mayaguez, and 1 in Arecibo, on condition that the school boards of these cities furnished the necessary sites and contributed a total of \$90,000 toward the construction and equipment of the buildings. At the present time a high-school building is being erected at Ponce, which, when completed, will cost approximately \$115,000. It is expected that this building will be ready for occupancy in December. A \$50,000 high-school building will be ready for occupancy in Arecibo at the opening of the ensuing school year. Although the insular legislature did not appropriate any money for the high-school building at

Humacao, nevertheless, the school board of that city purchased a tract of some 3 acres of land and obtained a loan from the insular government, and Humacao will have a \$35,000 high-school building fully completed and equipped early in September. The buildings for San Juan and Mayaguez have not been begun as yet, due to the fact that the school boards have not been able to obtain the necessary loans from the insular government. However, it is hoped that before the close of another year all 5 high schools will be installed in thoroughly modern buildings.

The total number of different pupils enrolled in the secondary schools during the year was 2,288, of whom 1,194 were boys and 1,094 girls. The average daily enrollment was 1,950; the average daily attendance, 1,825, or 94 per cent. The average age of all students in the secondary schools was 17.1. Of the 2,288 students enrolled in the secondary schools, 1,459, or 64 per cent, were found in the ninth grade; 516, or 23 per cent, in the tenth grade; 202, or 9 per cent, in the eleventh grade; and 111, or 4 per cent, in the twelfth grade. One hundred and eleven students received the high-school diploma at the close of the year for having completed the scientific course and 46 the commercial course.

The average number of teachers employed during the year in our secondary schools, including continuation schools, was 118, all of whom were appointed directly by the commissioner of education. The salary schedule for the high-school teachers was as follows, for the nine months of the school year: \$810, \$900, \$990, \$1,125, \$1,170, \$1,215, \$1,350, \$1,395, and \$1,440. In charge of each high school was a principal, whose salary ranged from \$1,000 to \$1,800 for ten calendar months.

INDUSTRIAL HIGH SCHOOLS.

The industrial high schools are maintained in conjunction with the academic high schools and in the new high school buildings under construction ample provision has been made for the installation of all the necessary machinery and equipment for work in woodworking, forging, lathe work, cooking, sewing, free-hand and mechanical drawing, etc. All boys enrolled in the ninth and tenth grades are obliged to take manual training, and all girls in the same grades the work in household economics.

The salary schedule for the industrial teachers was the same as that for the regular high-school teachers. During the year nine teachers of manual training were employed in the industrial schools and 10 teachers of household economics.

NIGHT SCHOOLS.

Night schools were maintained during five months of the school year in all the towns and in many barrios of the island. These schools were open two hours each night, five nights per week, and were taught by the regular day school-teachers who received additional salaries of \$10, \$15, and \$20 per school month of 20 days. With a view to decreasing as rapidly as possible the high percentage of illiteracy among the voters, more schools of this class were opened during the year than ever before. The instruction given covered the following subjects: Reading, writing, arithmetic, language, history, geography, physiology, hygiene, and civics, all of which were given, using Spanish as a medium, and special classes in the English language.

An average of 565 night schools were functioning in the different towns of the island during the five months, with a total enrollment of 24,244. The average nightly enrollment was 16,152, and the average nightly attendance, 13,358, or 82 per cent. Of the total enrollment 20,998 were males and 3,246 females, and 12,842 were over 18 years of age. According to reports received from the supervising principals, 6,118 pupils in the night schools completed the work of one grade as outlined in the course of study for the elementary schools.

In addition to the purely academic night schools, 12 industrial night schools were maintained in different towns of the island with a total enrollment of 378, the average age of the students in these schools being 24. In the industrial night school established at San Juan, courses were given in plumbing, bricklaying, carpentry, free-hand and mechanical drawing for the men and sewing for the girls. In most of the other industrial schools instruction was given in elementary woodworking only.

AGRICULTURE.

Practical instruction in agriculture was given considerable impetus during the year, work in this branch being made obligatory for all boys enrolled in grades 6, 7, and 8 of the urban schools and in the continuation schools, and all boys in the rural schools who were physically able to stand the work were required to devote one-half hour each day to practical gardening under the direction of the teacher. A total of 41

special teachers of agriculture were assigned to the different districts to serve in the double capacity of instructors and supervisors. In order to utilize their services after school hours and during vacations, the appointments were made for the twelve months of the fiscal year.

At the summer institute, held under the auspices of the University of Porto Rico, at Río Piedras, a special course in agriculture was given to candidates for the positions as teachers of agriculture. Admission to this course was limited to those candidates selected by the commissioner, all of whom had had some previous training and experience in agriculture. The course was prepared to present and solve the different problems which would arise in the teaching of vegetable gardening. In addition to their regular school work, the teachers of agriculture held frequent meetings for the purpose of giving definite instruction to the regular teachers with a view to preparing them to continue the work without the aid of special teachers and to extend to the rural communities as rapidly as possible the benefits to be derived from agricultural instruction.

Early in the school year all urban schools were furnished with at least one set of agricultural tools, comprising the following: Sixteen hoes, 8 rakes, 6 hoe forks, 2 spades, 3 spading forks, 1 pick mattock, and 1 garden plow. Each rural school was supplied with one set of the following: Ten hoes, 5 rakes, 4 hoe forks, 2 spades, 2 spading forks, and 1 pick mattock. A total of 70 sets for the urban schools and 1,000 sets for the rural schools were bought by the department of education at a cost of almost \$10,000.

The supervisor of agriculture for the island prepared monthly bulletins for the teachers of agriculture, giving them definite instruction as to what should be done each day of the month. The supervisor of agriculture spent a large portion of his time inspecting the work being done by the rural teachers and the special teachers in the different towns, encouraging teachers and pupils to put forth their best efforts, giving practical demonstrations of how the different operations should be performed and holding meetings with teachers and parents for the purpose of arousing interest in favor of this form of vocational education.

In the urban schools two periods of 50 minutes' duration were devoted to this subject each week, the work being done in the field whenever the weather permitted; 79 vegetable gardens, comprising 43 acres of land, were kept in a flourishing condition in the urban centers. Of the 79 sites used for this purpose, 41, with an area of 26½ acres, belonged to the school boards, while the other sites were either rented or loaned gratuitously by interested patrons. All of these gardens were fenced in, the pupils in most instances constructing the fences of barbed wire, chicken wire, and bamboo rails.

An average of 3,873 pupils received instruction in gardening in the urban centers, and of these 1,235 made home gardens. The most common crops raised were: Sweet potatoes, pumpkins, onions, chayotes, frijoles, gandules, lima beans, lettuce, corn, yams, Irish potatoes, cucumbers, peppers, eggplants, radishes, beets, cabbage, and celery. Most of the vegetables were distributed among the pupils, teachers, and patrons, although some were used by the domestic science classes, and others were sold for the purpose of purchasing seeds, fertilizers, and materials with which to construct fences.

In the rural schools an average of 44,392 boys took advantage of the instruction offered and in many cases the girls aided in the work, although it was not compulsory for them. The work was conducted under the direction of the regular teacher, the special teacher of agriculture visiting as many rural schools as possible each month. During the year 1,135 vegetable gardens, occupying an area of approximately 225 acres, were in operation in the rural communities. Of this acreage more than 112 acres belonged to the school boards. The crops produced were similar to those in the urban centers. A total of 7,866 home vegetable gardens were cultivated by the pupils in the rural districts, the value of which can not be overestimated. These home gardens are not only an index of interest and success, but they also provide the practice required to obtain the most fruitful results from the instruction given at school. They carry to the home the evidence of the school's desire and ability to cooperate with and render practical, marketable aid to the home. They open up an unexploited source of income, which will bring comfort and happiness to thousands of families who lack the necessities of life because they do not know how to work the soil efficiently.

During the year 87 meetings were held by the teachers of agriculture for the benefit of the farmers, and according to reports, the total attendance was 727. The teachers of agriculture improved every opportunity to discuss matters in a practical way with the farmers in their respective districts.

On the whole, the work of the year has been a success. Many difficulties were met at the start. Garden plots had to be secured and fenced, tools obtained, and fresh,

vigorous seeds selected. In many communities the distrust and open hostility of the patrons seemed an insurmountable obstacle. Gradually, however, most of these difficulties were overcome. The teachers acquired experience and self-confidence, and the gardens gave returns which at first surprised and later won over the most pessimistic patrons. Toward the end of the year an exhibition of vegetables grown in the school gardens was held, and pupils and teachers received the most hearty congratulations for their success. The fact that there begins to be an abundance of fresh vegetables in some sections of the island where formerly they were scarce, is a good sign of the influence which this instruction is having on the economic life of the people.

MANUAL TRAINING.

Manual training was given a place this year in the curriculum of the urban schools and made obligatory for all boys enrolled in grades 6 to 10, inclusive, in those towns where the number of pupils in the grades mentioned warranted the equipping of a shop and the assignment of special teachers to handle the work.

Complete equipment for instruction in woodworking was bought by the school boards in 49 towns, and the department appointed 53 teachers who had received special training in this line of vocational work. Thirty-one of these were assigned to the upper grammar grades and 22 to the continuation schools. More than \$21,400 was spent for equipment, including the machinery for the industrial high schools. An average of 3,881 boys were enrolled in the manual-training classes throughout the year. The amount spent for lumber was \$1,670.70 and for other materials \$790.08, making a total amount of \$2,460.78 spent during the year for supplies. In other words, the average cost of lumber per pupil for the year was 43 cents, for other materials 20 cents, making the average cost of manual training for each boy, for the nine months, 63 cents.

The general supervisor of manual training prepared a course of study for the different grades, and in addition to the working out of the different projects stipulated, the pupils in many instances constructed furniture for the rural schools, repaired school property, and in quite a number of towns constructed manual-training shops from plans prepared by the general supervisor, the school boards paying only for the material employed in the construction. Three periods of 50 minutes each per week were given in the grades and five periods of 50 minutes each in the continuation schools. Owing to the diversified conditions in the different schools and to the fact that manual training was in a large measure pioneer work, the courses prescribed did not intend to provide occupation for every pupil for all of his time, but rather to establish a uniformity in the minimum of tasks required. The individual instructors were expected to use their judgment and initiative, keeping in mind the necessity of cooperating with other departments and doing everything possible to further the efficiency of the entire school work. As a result of this cooperation, pupils and parents have demonstrated more interest in this phase of vocational work than in any other.

HOUSEHOLD ECONOMICS.

Household economics, including cooking and sewing, was also made obligatory for all girls enrolled in grades 6 to 10, inclusive, in the urban centers in the same towns where manual training was offered. Cooking tables to accommodate 12 girls were made by the manual-training classes, and in many instances the sewing tables were made by the same boys. The sewing machines and the utensils for cooking were bought by the respective school boards. These branches were offered to the girls in 50 towns of the island, the department appointing 37 teachers to furnish the instruction in the upper grammar grades and 24 teachers for the continuation schools.

An average of 4,381 girls were enrolled in the cooking and sewing classes during the year. The sum of \$3,194 was spent by the school boards for cooking, \$2,154.89 for sewing, making a total of \$5,348.98 spent for instruction in household economics during the nine school months. The average amount spent for the work in cooking for each girl during the year was 73 cents, that for sewing 49 cents, making a total of \$1.22 spent for each pupil enrolled in household economics during the nine months of the school year. Cooking was taught three days a week and sewing two days, five periods of 50 minutes each being devoted to this work each week in the grades as well as in the continuation schools.

A course of study in cooking and sewing was prepared by the general supervisor of household economics, and in addition to this monthly bulletins containing specific instructions as to what should be done each day during the month were sent out from the central office to each special teacher. The subjects of health and sanitation as applied intimately to the home; the care of children and invalids; the proper feeding of children and adults; ventilation; cleanliness in the matter of person, clothing, and

house; preparation and serving of foods, as well as the manner in which they are obtained, sold, and distributed; the manufacture of cloth, beginning with the more primitive methods; the proper selection of materials for garments for different purposes; colors, their combination and harmony; a small amount of work in textiles and their manufacture; and the making of garments for outer wear, were all taken up during the year.

Considerable opposition was encountered in the work of household economics, due to the cost of supplies, as the first lessons in cooking dealt principally with the preparation of eggs and the school boards had not become accustomed to spending their funds for such purposes. However, before the end of the year the general sentiment of the island expressed itself in favor of the continuance of this class of instruction.

In addition to the 50 urban centers in which the work in household economics was established, the school boards in 14 other urban centers established special classes in sewing for the girls enrolled in grades 3 to 8. These classes were held after school hours and on Saturdays, and were in charge of teachers who were paid a small monthly salary by the school boards. A total of 977 girls took the work offered in these classes, and approximately \$300 was spent for supplies during the year.

SPANISH.

Instruction in the Spanish language was given special attention during the year as a result of the desire on the part of the people to conserve their mother tongue in all its purity. As English is used as a medium of instruction in practically all branches of the curriculum for the graded schools, it was thought that Spanish was not receiving due attention. As a result, the legislature created the position of general supervisor of Spanish for the island. This official has devoted all his time to the inspection and supervision of instruction in this language in all schools from the rural through the secondary. He advises the commissioner regarding necessary changes in the course of study in Spanish and assists him in the selection of personnel and textbooks.

Special care was given to the teaching of reading in the primary grades. The supervisor held meetings with all the teachers of the different districts visited, for the purpose of explaining and illustrating the use of the phonetic method, which he found the most effective in teaching Spanish. He also made a campaign against the excessive teaching of formal grammar, insisting on practical methods to secure correct pronunciation and facility of expression. He impressed on the teachers the indifference with which the native language is regarded by pupils and teachers, due to the erroneous belief that because it is the mother tongue there is no need of studying it. The response was quick and gratifying. The results of the year's work were, briefly, (a) a better graded course and better texts, (b) better methods of instruction in elementary and secondary schools, (c) keener interest on the part of teachers and pupils.

MUSIC.

Music was introduced into the curriculum for the graded schools in September, 1913. The object aimed at was, first, to teach many new songs; second, to improve the tone quality; third, to introduce gradually the simplest elements of technical work. The idea has not been to make of the children accomplished musicians, but to give them something that will add to their happiness and to the happiness of others and to lead them to an appreciation of the best music as expressed in song. In the primary grades rote singing was emphasized, special attention being given to tone quality, rhythm, attack, and enunciation. In the grammar grades the same kind of work was done and sight reading introduced, gradually supplanting the rote singing. In the high schools the work in music was chiefly chorus singing.

In 15 towns of the island special teachers of music were employed who gave their entire time to the work. More than 28,000 children in the graded schools received instruction in music from these special teachers. In the other towns of the island the instruction in music was given by the teachers of English or by the grade teachers. All the work in music has been in charge of a supervisor of music, who traveled from town to town organizing the work, observing the special teachers, giving criticisms and suggestions, holding teachers' meetings, and giving model lessons. In towns without a special teacher of music, the supervisor conducted model lessons in each room and gave individual help to each teacher. In general, the results have been gratifying. New songs have been introduced, new interest aroused, and great improvement obtained in tone quality. Best of all, the grade teachers themselves have developed to such an extent that during the coming year the work in music will be carried on in all towns without the assistance of special teachers.

In addition to the purely academic work in music given in the graded schools, school bands composed of pupils enrolled in the upper grades have been maintained in 46 towns of the island. A total of 1,696 pupils received instruction in instrumental music during an average of 10 hours a week. Twenty of these bands were uniformed, the uniforms being bought either by the individual pupils or by funds raised from entertainments or public subscription. These school bands play at the opening and closing exercises each day, at all public school entertainments, and frequently give concerts on the public plaza.

DRAWING AND HANDWORK.

Carefully graded courses in drawing and handwork were introduced into the curriculum of all the graded schools of the island this year for the first time. These courses were not instituted primarily to develop the remarkable talent for drawing and painting which seems to be the almost universal heritage of the Porto Rican child, although they do this valuable work incidentally; they were instituted with the idea of providing the only effective media through which the average child can be taught that keen observation and that neat and accurate workmanship are the basis of all progress in later scientific and industrial studies. The courses are so planned that while they include all the processes generally required by similar lines of work in the States—the handling of the pencil and of various color media, weaving, use of the needle, cardboard construction, clay modeling, etc.—they form at the same time a basis for much of the academic work in nature study, arithmetic, and geography, and give in the early school years training to fingers and mind that fit the child to do effective work later in the more advanced industrial lines offered.

In the upper grades the training in color and design is planned to meet the natural requirements of daily life; to fit the child for intelligent choosing of clothing, house furnishings, picture frames, pictures; to give him the ability to plan a simple house and garden, and by reproducing his plan in miniature to fit him to carry it out full size should occasion arise.

At the beginning of the term in 1913 it was found that many of the children, even in the upper grades, could not read their rulers; that they had vague ideas of color, and practically no idea of design. The entire attention of the teacher was, therefore, concentrated on these points and the results achieved were of such surprising excellence that three months after the beginning of school Porto Rico carried off 10 prizes and 7 honorable mentions in the monthly contest of the School Arts Book of Boston, Mass., and at the end of the school year there was work enough of a high quality to make up three exhibitions for the States—one to be sent to Boston, one to New York, and the third to the Middle West.

During the year 20 special teachers of drawing were assigned to different towns of the island and approximately 30,000 pupils received daily instruction from these teachers.

WRITING.

On account of its ease, rapidity, and legibility, a system of arm-movement writing was adopted by the department. Prior to this year vertical or medial slant systems of writing had been taught in the schools, but these had not given satisfactory results because they were systems of drawing rather than of writing. All teachers were supplied with a complete manual for study and a grade manual giving directions for teaching the different grades. In addition to this, each pupil was supplied with a compendium composed of copies to be practices. All teachers and pupils were required to use the new system of writing in all their written work connected with the schools.

In order to introduce the new system of writing, the authors sent down at their expense two specialists to supervise the work in penmanship. All towns of the island were visited at least twice by the supervisors, who devoted all their time during school hours to inspecting the work being done by the teachers and pupils in the different grades. At the close of the school day all the teachers of a given municipality met the supervisor of writing for the purpose of receiving definite instructions as to the work to be done and advice as to how to solve the different problems which had arisen.

SCHOLARSHIPS.

Scholarships are provided by the government in such a way as to make it possible for a poor, bright pupil to be carried from our most distant rural school through to graduation from any university of the United States entirely at the expense of the government. During the year just closed, 14 school boards maintained a total of 35

scholarship students in the graded schools. These scholarships ranged from \$6 to \$10 per month, for nine months, the total amount spent being \$3,015. Seven municipalities maintained 7 scholarship students in different colleges and universities in the United States, at an annual value of \$360 each. The beneficiaries of these scholarships are required by law to pursue courses leading to degrees in agriculture, agronomy, forestry, or the various branches of engineering. The insular government maintained the following classes of scholarships: 80 at an annual value of \$108 each, for graduates of the eighth grade to continue their studies in the high schools of the island; 20 at an annual value of \$250 each for graduates of the eighth grade to pursue studies or trades in institutions such as Tuskegee, Hampton, etc.; 17 at an annual value of \$500 each, for boys who received their high-school diplomas for the purpose of fitting themselves as scientific agriculturists, engineers, or foresters in universities of the United States; and 5, at an annual value of \$500 each, for young lady graduates of our high schools to continue their studies in colleges and universities in the States.

TEACHERS' CONFERENCES.

Teachers' conferences were held more frequently during the year in the different districts of the island than ever before due to the introduction of several new branches of study into the curriculum of the public schools and the desire of the department to prepare the regular corps of teachers to handle the different lines of work as soon as possible without the aid of special teachers. Generally speaking, the conferences held took one of the following forms:

1. Grade meetings conducted by the supervising principal or principal and attended by all the teachers of a given grade. These meetings were very informal and had for a purpose the discussion and solution of problems affecting the work of the grade. In some towns meetings of this kind were held as frequently as once a week and proved of much value in securing uniformity of action and in strengthening the weak members of the force.

2. Special group meetings conducted by teachers of drawing, music, and agriculture. The object of these meetings was to outline the work to be done in these new branches and to help the room teachers. These meetings have proved of such value that next year all the instruction in the three subjects mentioned will be given by the regular teachers.

3. Meetings for the rural teachers conducted by the supervising principal or the special teacher of agriculture. The main purpose of these meetings was to help the new teachers, so numerous in the rural corps, and to give the rural teachers definite instructions and demonstrations for the work in vegetable gardening.

4. Meetings for all teachers of the municipality, conducted by a general superintendent or a special supervisor. These meetings aimed to instruct the teachers in those special lines of work for which few or no special teachers were provided, such as writing, Spanish, and physical culture. Each of these reunions was held after the general supervisor had inspected the schools of the municipality, and as a consequence the comment and suggestions were based largely on local needs.

5. General conferences for all the teachers of a given district in charge of the supervising principal, assisted by one or more officials from the central office. Pedagogical questions of live interest for all the schools were discussed at these conferences. The programs were prepared by the supervising principal some weeks in advance and submitted to the commissioner for approval. The general superintendents and special supervisors took an active part in these proceedings, expounding matters of general policy and delivering addresses on pedagogical topics. Model classes formed one of the most interesting features of these gatherings. These classes were designed to illustrate up-to-date methods of teaching Spanish, music, drawing, writing, and physical culture. In many instances the department of household economics furnished lunches and refreshments and the school bands and cadet companies gave exhibition drills. A total of 162 general conferences were held during the year, with an attendance of 1,828 teachers.

A teachers' institute was held by the department during the past summer in Ponce, with a total of 640 teachers in attendance. It was the desire of the department to offer an opportunity to as many candidates for the rural license as possible to obtain one or two months' practice in actual teaching under competent critics before taking charge of a school. For this purpose a model practice school comprising the first four elementary grades was maintained as a feature of the institute. All candidates for licenses as rural teachers were required to matriculate in the courses in agriculture, pedagogy, and writing, in addition to the practice work.

SCHOOL CELEBRATIONS.

School celebrations are of special value to the school system of Porto Rico. The parents as a rule are not interested in the routine work of the schools. They seldom visit the school plant for the purpose of determining the quality of instruction offered. They are anxious, however, to see their children perform; thus the fiesta becomes the magnet that draws the parents to the schools. It establishes a relation which leads to understanding and sympathy. The celebration of Parents' Day, for instance, has been exceedingly helpful as an aid to counteract the hostility of quite a number of influential patrons toward the vocational studies introduced into the course of study this year. These celebrations furnish not only entertainment and the opportunity to teach children valuable lessons on patriotism, but they are at the same time a legitimate means of arousing the interest of the general public in the new lines of work.

During the year the holidays celebrated by the public schools were: Columbus Day, Thanksgiving, Arbor Day, Christmas, Lincoln's Birthday, Washington's Birthday, Abolition Day, and Parents' Day. The observance of these days varied from a simple talk on the significance of the occasion given by the teacher during the last period of the day preceding to the carrying out of an elaborate program, which generally included music, songs, recitations, drills, parades, etc. As usual, Arbor Day received the most attention. On this occasion the children planted a total of 29,163 trees and 18,850 shrubs and flowers in the presence of 12,672 visitors.

PLAYGROUNDS.

Playgrounds were maintained in 65 towns, a total of 72½ acres being devoted to the purpose. The development of athletic activity and organized play throughout the island has been very encouraging. In common with the more advanced educational systems of the world, our aim has been to coordinate more thoroughly the physical and mental training of the growing child. The supervisor of playgrounds and athletics prepared a course of study in physical culture, which was made obligatory in all the schools of the island and which proved to be generally helpful and successful.

Competitive athletics and games have shown marked improvement, both as to accomplishment and to spirit displayed. The year has been productive in greater dissemination of athletic knowledge as well as in the increased participation by pupils in the small towns. In view of the fact that the spirit of play when directed into healthful channels is conducive to contentment and higher efficiency, this evidence of more general interest in the small towns is gratifying. If the facilities for competition continue to become broader in scope, there is every reason to hope for the formation of leagues which will embrace all the towns of the island and include a variety of sports.

There are 35 fully equipped basket-ball courts on the island, on most of which a regular schedule of games has been played by both boys and girls. These games were characterized by good feeling and increased proficiency as the season progressed.

A new sport in the island's athletic calendar was inaugurated this year in the form of road relay racing which proved to be quite popular. In that a race of this character calls for speed, stamina, and coolness from each runner, and is seen by the public in different towns en route, it proves a welcome addition to the list of games available for the boys of Porto Rico. Baseball has increased in popularity and has been played throughout the island with greater regularity and skill than heretofore.

According to reports more than 29,000 children made use of the playgrounds established within urban centers and a total amount of \$54,538 has been spent by the school boards for the purchase of sites and playground apparatus.

CADET COMPANIES.

Cadet companies, composed of boys from the urban schools, were organized in 34 towns during the year. The purpose of these organizations was to give the boys systematic, healthful exercise in the open air, to create a feeling of comradeship among them, and, above all, to develop manly character and to inculcate prompt and cheerful obedience to orders. A total of 1,604 boys were enlisted and 18 companies were duly uniformed and 23 fully equipped. The companies drilled on an average three times a week, each drill being of one hour's duration. The equipment was generally bought by the school boards, while the uniforms were obtained by the

cadets themselves or bought from the proceeds of school entertainments or public subscriptions. Aside from the regular drills, the different companies made a total of 177 parades and long-distance marches. In most instances the companies were drilled by a teacher who was capable of supervising the work or by one or more boys who attended the camp of instruction held at Rio Piedras, September 2 to 19, 1913, under the direction of Lieut. Bates Tucker, United States Army, retired. In 11 towns the school boards paid salaries averaging \$10 per month to the instructors. Near the close of the school year all cadet companies, duly uniformed and equipped, were inspected by the commanding officer of the Porto Rico Regiment of Infantry.

SCHOOL LIBRARIES.

School libraries were maintained in connection with the graded school system in 55 municipalities. The 28,575 volumes contained in these libraries were usually kept in school rooms in charge of competent teachers, in order to enable the pupils to have access to them for reference throughout the day. Many of these libraries were opened to the general public from two to three hours each evening. An average of 20 persons was in attendance each evening at each of these libraries. A total of 20,575 books were loaned to the pupils and the general public during the year. Eighty libraries containing 4,840 volumes were in operation in the rural schools. The books in these libraries, however, were utilized only by the teachers and pupils. Taking into consideration the fact that there are only 13 libraries other than the school libraries and the insular library, located at San Juan, the important rôle our public school libraries have to play in the enlightenment of the general public will be readily understood.

SOURCES OF REVENUE.

All revenues for the support of the public school system are obtained from two sources—appropriations by the insular government and appropriations by the local governments. For the year, 1913-14 the insular government appropriated \$1,464,240 for salaries of teachers in the elementary schools; \$50,000 for salaries of teachers in the high schools; \$15,200 for salaries of general supervisors; \$135,000 for textbooks and supplies for the elementary schools; \$10,350 for text books and equipment for high schools; \$75,000 for the construction of five industrial high schools; \$50,000 for the equipment, maintenance, and other expenses for the industrial high schools; \$50,000 for the extension and development of academic high schools, textbooks, equipment, and material for the same; \$150,000 for the construction of academic high school buildings; and \$44,000 for the construction of graded school buildings. A total of \$2,164,740 was appropriated for education by the insular government during the past year.

The local authorities are required by law to set aside for school purposes 25 per cent of all local funds received from taxation. The municipalities also have power to levy a special tax not to exceed one-tenth of 1 per cent upon all real and personal property of the municipality. This tax is purely optional and is known as the school tax. The incomes from these taxes are placed at the disposition of the local school boards to be used for school purposes. During the past year 68 of the 70 municipalities levied the maximum school tax, the remaining two voting one-half the maximum. The 25 per cent of the municipal property tax payable to school boards amounted to \$391,134.41 and the school tax amounted to \$171,622.94, making the total receipts of the school boards \$562,757.35 for the fiscal year ending June 30, 1914.¹ At the close of the preceding fiscal year the school boards of the island had a balance on hand of \$265,920.43, which added to the above amount makes a total of \$828,677.78 appropriated by the local government, making a grand total of \$2,993,417.78 available for educational purposes during the year, 1913-14.

SUMMARY.

The work of the school year, 1913-14, may be summed up as follows: Porto Rico has a population of approximately 1,185,000 at the present time, of whom 414,000 are of school age—i. e., between 5 and 18 years. The total enrollment in all public schools excluding duplicates was 207,010, or 17.5 per cent of the total population and 50 per cent of the school population. The average daily enrollment in all schools, was 169,719; the average daily attendance 155,830, or 92 per cent. The average

¹ The amount shown for 25 per cent of municipal property tax payable to school boards, and the school tax were based on the total assessed value of all the real and personal property of the island and not on actual collections.

number of schools in operation was 4,330, in charge of 2,564 teachers. Of the 207,010 pupils enrolled, 1.1 per cent were found in secondary schools, 34.3 per cent in graded schools, 52.9 per cent in rural schools, and 11.7 per cent in night schools.

Manual training was required of boys enrolled in grades 6 to 10 in 49 towns, and agriculture of all boys in those grades in all urban schools, and also of all boys physically able to undertake the work in the rural schools. Cooking and sewing were made obligatory for all girls in grades 6 to 10, in 50 urban centers. Music, drawing, physical culture, and muscular arm movement in writing were introduced as new subjects and required of all pupils in the graded schools.

Fifteen new school buildings have been erected within urban centers and 53 in rural communities. Three imposing high-school buildings are under construction at the present time.

The total amount expended for education by the insular government was \$1,770,419.15, and by the local authorities \$728,165.30, making a total of \$2,498,584.45 for educational purposes for the year.

STATISTICAL TABLES.

In Table IV, on the annual enrollment, care has been taken to exclude all duplicates, each pupil being counted only in the school in which he was first enrolled during the year. The enrollment of the different departments of the University of Porto Rico and of the charitable and correctional schools, which have been included in the statistics for previous years, have not been included this year. Nevertheless, the total enrollment shows an increase of 45,225 over the preceding year.

Table V shows the average number of pupils belonging to the different classes of schools and the average daily attendance for the entire school year of 20 weeks in the night schools and 36 weeks in all other schools, including holidays. A school of 48 pupils, for example, open only 18 weeks, would show an average number belonging of 24 for the school year. In finding the average daily enrollment a pupil who is absent for more than five days is considered as absent for five days, and after that is temporarily withdrawn from the roll until his return. In computing the average attendance the aggregate attendance for each term is divided by the number of days in the school term, even though some of the schools were not open the whole time.

Table VI shows the percentage of attendance in the different classes of schools and the average daily enrollment and attendance per school and per teacher. The averages per teacher are much higher than the averages per school, due to the system of double enrollment, whereby many teachers are in charge of two day schools each, that is, one in the morning and one in the afternoon. The extent to which these double enrollments prevail is shown in Table VII, where the number of "rooms" is equal to the number of teachers "in charge of rooms," and the "double enrollments" represent the number of teachers who have two groups of pupils each. The number of schools, therefore, in the graded or rural is equal to the number of rooms plus the number of double enrollments.

In Tables X and XI, on the distribution of pupils, the figures for the preceding school year are based on the number of pupils enrolled at the time the school census was taken, March 1, 1913, whereas the figures for the past year include all pupils enrolled during the entire year, exclusive of duplicates.

TABLE I.—*Directing and supervising officers, 1913-14.*

Edward M. Bainter, commissioner of education.
 F. E. Libby, assistant commissioner of education.
 Carey Hickley, secretary and chief, division of records.
 J. L. Dunlevy, chief, division of property and accounts.
 A. González Font, chief, division of school board accounts.
 W. A. Barlow, general superintendent of schools.
 H. F. Rockey, general superintendent of schools.
 José Padín, general superintendent of schools.
 E. C. Hernández, supervisor of Spanish.
 M. D. Myers, supervisor of music.
 B. E. Wiggins, supervisor of playgrounds and athletics.
 T. F. Parker, supervisor of agriculture.
 Grace J. Ferguson, supervisor of household economics.
 Floy Campbell, supervisor of drawing.
 F. E. Oneth, supervisor of writing.
 L. N. Bryant, supervisor of manual training.

DISTRICT AND SUPERVISING PRINCIPAL.

San Juan, Theo. L. Morin.
 Rio Piedras, Trujillo Alto, Cecil E. Stevens.
 Carolina, Andrés Rodríguez Díaz.
 Rio Grande, Loiza, Henry T. Cowles.
 Fajardo, R. B. Barlow.
 Naguabo, Vieques, Wm. F. Littlefield.
 Humacao, D. M. Gilbert.
 Yabucoa, Maunabo, M. D. Rice.
 Arroyo, Patillas, Chas. E. Miner.
 Juncos, Gurabo, Celestino Benítez.
 Caguas, San Lorenzo, F. E. Swart.
 Guayama, Geo. V. Keelan.
 Salinas, Santa Isabel, Juan E. Castillo.
 Cayey, Cidra, M. Negron Collazo.
 Comerio, Aguas Buenas, Naranjito, Pedro N. Ortiz.
 Aibonito, Barranquitas, Ismael Maldonado.
 Barros, Geo. P. Leete.
 Coamo, Ramiro Colón.
 Juana Diaz, Chas. J. Kelley.
 Ponce, C. H. Terry.
 Guayanilla, Peñuelas, F. Rodríguez López.
 Yauco, Francisco Vizcarrondo.
 San German, Sabana Grande, Geo. H. Hamor.
 Cabo Rojo, Lajas, Francisco Vincenty.
 Mayaguez, Hormigueros, M. A. Ducout.
 Maricao, Las Marias, Cecilio Torres Reyes.
 Añasco, Rincon, Aguada, Carlos V. Urrutia.
 Lares, Alan H. Linch.
 San Sebastian, M. Rodríguez Cancio.
 Aguadilla, Moca, J. G. Ginorio.
 Isabela, Quebradillas, Gerardo Sellés y Solá.
 Utuado, J. R. Buterbaugh.
 Adjuntas, Jayuya, F. E. Rumig.
 Camuy, Hatillo, E. J. Bunting.
 Arecibo, M. G. Nin.
 Manati, Barceloneta, Jos. C. Morin.
 Ciales, Luis A. Irizarry.
 Vega Baja, Vega Alta, Frederick Yates.
 Corozal, Morovis, Victor M. Suárez.
 Toa Baja, Dorado, Toa Alta, Eugenio J. Vivas.
 Bayamon, Guainabo, Zoilo Gracia.

HIGH SCHOOLS AND PRINCIPAL.

San Juan, R. C. Harris.
 Ponce, Ward C. McCroskey.
 Mayaguez, E. D. Brown.
 Arecibo, E. N. Wilson.
 Humacao, H. B. Smith.
 Fajardo, D. F. Lynch.

TABLE II.—*Summary of statistics for the school year 1913-14.*

Number of different pupils actually enrolled in all schools, including special schools:

White—	
Males.....	95, 967
Females.....	62, 639
Total.....	158, 606
Colored—	
Males.....	28, 702
Females.....	19, 702
Total.....	48, 404

Number of different pupils actually enrolled in all schools, including special schools—Continued.

White and colored—	
Males.....	124, 669
Females.....	82, 341
Total.....	207, 010
Number of different pupils enrolled during the year:	
(a) In secondary schools (high and continuation).....	2, 288
(b) In common schools.....	180, 478
(c) In night schools.....	24, 244
Total.....	207, 010
Average daily attendance for the school year of 176 days (in night schools, 97 days).....	155, 830
Average daily enrollment for the school year of 176 days (in night schools, 97 days).....	169, 719
Number of buildings in use for schools during the year.....	1, 473
Estimated value of all insular school buildings.....	\$1, 389, 206. 36
Rental value of all other buildings.....	105, 005. 81

Number of different teachers employed in the common schools at the end of the year:

White—	
Males.....	814
Females.....	1, 187
Total.....	2, 001

Colored—

Males.....	174
Females.....	246
Total.....	420

White and colored—

Males.....	988
Females.....	1, 433
Total.....	2, 421

Number of different teachers employed in secondary schools at the end of the year.....

114

Monthly salary of teachers as fixed by law:

Rural teachers—	
First class.....	\$50. 00
Second class.....	45. 00
Third class.....	40. 00
English graded teachers—	
First class.....	75. 00
Second class.....	70. 00
Third class.....	65. 00
Principal teachers—	
First class.....	90. 00
Second class.....	85. 00
Third class.....	80. 00
Teachers of English—	
First class.....	90. 00
Second class.....	85. 00
Third class.....	80. 00
Special teachers.....	75. 00
Continuation-school teachers, manual training, and household economics teachers for grades.....	90. 00
Teachers of music and drawing.....	85. 00

Monthly salaries of teachers as fixed by law—Continued.

Teachers of agriculture (12 months).....	\$75. 00
High-school principals (10 months).....	120-180. 00
High-school teachers.....	90-160. 00
Night-school teachers in addition to salary as day-school teachers.....	10-15-20. 00

Total expenditures for school purposes during the fiscal year ending

June 30, 1914:

By insular government.....	1, 770, 419. 15
By local government.....	728, 165. 30
Total.....	2, 498, 584. 45

TABLE III.—Growth of the school system by years.

Years.	Schools.				Total number of teachers.	Enrollment.				Amount appropriated for education.	Amount per pupil enrolled.
	Elementary.	Secondary.	Special.	Total.		Elementary.	Secondary.	Special.	Total.		
1898-99...	525	.....	.....	525	765	21, 873	.....	.....	29, 172	\$279, 216. 00	\$9. 57
1899-1900...	611	1	.....	612	632	24, 343	49	.....	24, 392	330, 050. 00	13. 53
1900-01...	761	2	2	765	807	37, 930	20	50	38, 000	435, 565. 28	11. 46
1901-02...	886	3	29	918	950	59, 096	876	1, 897	61, 869	597, 688. 36	9. 66
1902-03...	1, 028	3	59	1, 090	1, 158	65, 147	253	4, 816	70, 216	723, 111. 30	10. 29
1903-04...	1, 074	4	34	1, 112	1, 229	58, 524	214	2, 532	61, 270	778, 474. 90	12. 70
1904-05...	1, 059	4	43	1, 106	1, 224	59, 666	244	3, 503	63, 413	868, 596. 45	13. 69
1905-06...	1, 049	4	84	1, 137	1, 114	61, 493	275	7, 060	68, 828	913, 808. 38	13. 27
1906-07...	1, 139	4	102	1, 245	1, 180	65, 463	316	6, 273	72, 052	997, 386. 79	13. 84
1907-08...	1, 409	4	97	1, 510	1, 379	74, 114	376	5, 677	80, 167	1, 257, 018. 51	15. 68
1908-09...	1, 881	7	113	2, 001	1, 653	97, 193	551	7, 381	105, 125	1, 413, 516. 68	13. 45
1909-10...	2, 296	22	153	2, 471	1, 693	111, 537	970	8, 946	121, 453	1, 387, 576. 03	11. 42
1910-11...	2, 543	26	280	2, 849	1, 745	128, 453	1, 144	15, 928	145, 525	1, 463, 948. 64	10. 06
1911-12...	2, 813	21	341	3, 175	1, 881	141, 424	1, 547	17, 686	160, 657	1, 681, 237. 66	10. 46
1912-13...	2, 956	23	299	3, 278	1, 972	145, 427	2, 116	14, 242	161, 785	1, 902, 711. 68	11. 76
1913-14...	3, 734	37	565	4, 336	2, 564	180, 478	2, 288	24, 244	207, 010	2, 745, 740. 00	13. 26

NOTE.—The different departments of the University of Porto Rico were included in the above table for each year except 1913-14.

¹ Charity and reform schools included.

TABLE IV.—Total, or annual, enrollment, by sex and color.

Municipality.	Secondary.				Total.	Elementary—urban.				Total.
	White.		Colored.			White.		Colored.		
	Male.	Fe- male.	Male.	Fe- male.		Male.	Fe- male.	Male.	Fe- male.	
Porto Rico.....	968	904	226	190	2, 288	27, 110	24, 456	10, 159	9, 229	70, 954
San Juan.....	233	134	54	35	456	2, 586	2, 367	1, 619	1, 656	8, 228
Río Piedras.....						384	417	176	202	1, 179
Trujillo Alto.....						140	120	39	18	317
Carolina.....	12	10	3	3	28	215	256	196	224	891
Río Grande.....	7	2	4	2	15	219	212	169	137	737
Loíza.....						155	156	376	317	1, 004
Fajardo.....	24	31	3	11	69	737	694	379	373	2, 183
Naguabo.....	12	10			22	445	456	143	123	1, 167
Vieques.....	5	3			8	238	229	124	127	718
Humacao.....	36	24	12	9	81	675	702	206	187	1, 770
Yabucoa.....	1	3	2	1	7	257	231	173	137	798
Maunabo.....						96	93	65	29	283
Arroyo.....	7	2	5	2	16	160	177	208	227	772
Patillas.....						194	164	121	127	606
Juncos.....	13	13			26	350	340	98	113	901
Gurabo.....						173	201	80	74	528
Caguas.....	16	29	1	7	53	753	797	231	227	2, 008
San Lorenzo.....						256	283	65	52	656
Guayama.....	20	14	9	6	49	615	610	462	446	2, 133

TABLE IV.—Total, or annual, enrollment, by sex and color—Continued.

Municipality.	Secondary.				Total.	Elementary—urban.				Total.
	White.		Colored.			White.		Colored.		
	Male.	Fe- male.	Male.	Fe- male.		Male.	Fe- male.	Male.	Fe- male.	
Salinas.....	1	1	2	6	10	189	168	217	156	730
Santa Isabel.....	4	4	4	1	13	128	103	76	58	365
Cayey.....	11	16			27	494	488	96	79	1,157
Cidra.....						259	208	24	17	508
Comerio.....	6	5			11	197	163	76	41	477
Aguas Buenas.....						186	172	95	67	520
Naranjito.....						179	122	17	15	333
Aibonito.....	5	13			18	286	223	54	44	607
Barranquitas.....						235	205	45	19	504
Barros.....						191	97	51	22	361
Coamo.....	11	16	4	14	45	308	257	175	142	882
Juana Diaz.....	20	12	4	1	37	293	338	125	105	861
Ponce.....	179	218	52	30	479	2,142	2,019	873	803	5,837
Guayanilla.....	5	5			10	154	172	126	109	561
Peñuelas.....						213	196	54	40	503
Yauco.....	27	34	7	12	80	948	874	315	260	2,397
San German.....	16	35	1	4	56	525	473	125	93	1,216
Sabana Grande.....						324	307	102	98	831
Cabo Rojo.....	17	16	4	3	40	658	572	48	46	1,324
Lajas.....	6	8	1		15	268	183	15	9	475
Mayaguez.....	95	72	14	12	193	1,431	1,253	444	458	3,586
Hormigueros.....						111	69	25	38	243
Maricao.....						179	165	23	30	397
Las Marias.....						149	120	16	7	292
Añasco.....	12	12	1	1	26	384	343	93	81	901
Rincon.....						125	96	10	3	234
Aguada.....						146	109	50	42	347
Lares.....	13	13			26	379	411	30	13	833
San Sebastian.....						325	215	28	20	588
Aguadilla.....	22	13	3	7	45	616	512	185	161	1,474
Moca.....						176	95	67	41	379
Isabela.....						341	214	13	26	594
Quebradillas.....	6	2			8	354	175	11	3	543
Utuado.....	10	15			25	494	482	43	12	1,031
Adjuntas.....	14	16			30	281	222	16	15	534
Jayuya.....						198	160	13	12	383
Camuy.....						254	177	8	11	450
Hatillo.....						314	197	51	29	591
Arecibo.....	65	53	12	7	137	870	752	178	153	1,953
Manati.....	6	12	4	4	26	430	384	124	85	1,023
Barceloneta.....						138	131	55	64	388
Ciales.....	4	11	1	1	17	279	267	42	41	629
Vega Baja.....	13	8	5	1	27	300	245	158	112	815
Vega Alta.....						186	161	42	36	425
Corozal.....						219	177	38	15	449
Morovis.....						212	131	15	16	374
Toa Baja.....						150	134	146	111	541
Toa Alta.....						128	120	52	42	342
Dorado.....						75	65	71	90	301
Bayamon.....	14	19	14	10	57	974	965	430	396	2,765
Guainabo.....						67	64	43	47	221

TABLE IV.—*Total, or annual, enrollment, by sex and color—Continued.*

Municipality.	Elementary—rural.					Night.							Grand total.
	White.		Colored.		Total.	White.		Colored.		Total.			
	Male.	Female.	Male.	Female.		Male.	Female.	Male.	Female.				
Porto Rico.	52,230	35,175	12,978	9,141	109,524	180,478	15,659	2,104	5,339	1,142	24,244	207,010	
San Juan.						8,228	373	76	206	92	747	9,431	
Rio Piedras.	434	368	423	328	1,553	2,732	120	17	158	31	326	3,058	
Trujillo Alto.	303	241	186	120	850	1,167	41	5	37	5	88	1,255	
Carolina.	499	390	563	506	1,958	2,849	80	12	159	32	283	3,160	
Rio Grande.	598	420	407	283	1,708	2,445	130	23	126	20	299	2,759	
Loiza.	351	236	329	268	1,184	2,188	100		271	6	377	2,565	
Fajardo.	565	493	146	163	1,367	3,550	229	20	177	18	444	4,063	
Naguabo.	712	685	166	100	1,663	2,830	344	83	124	24	575	3,427	
Vieques.	215	162	133	103	613	1,331	115		78		193	1,532	
Humacao.	1,229	887	343	275	2,734	4,504	707	142	214	88	1,151	5,736	
Yabucoa.	795	565	415	266	2,041	2,839	290	29	146	25	490	3,336	
Maunabo.	193	125	224	156	698	981	85	18	40	20	163	1,144	
Arroyo.	154	132	238	190	714	1,486	69	6	107	12	194	1,696	
Patillas.	711	471	219	149	1,550	2,156	161	6	59	1	227	2,383	
Junco.	542	431	86	58	1,117	2,018	251	29	49	29	358	2,402	
Gurabo.	475	435	135	132	1,177	1,705	179	25	92	13	309	2,014	
Caguas.	727	515	434	263	1,939	3,947	342	16	75	90	523	4,523	
San Lorenzo.	593	384	118	52	1,147	1,803	270	31	66	21	388	2,191	
Guayama.	492	339	267	169	1,271	3,400	234	11	76	7	328	3,777	
Salinas.	338	274	206	173	991	1,721	97	3	124	8	232	1,963	
Santa Isabel.	178	167	109	85	539	904	150	15	43	8	216	1,133	
Cayey.	956	498	126	56	1,636	2,793	251	53	64	6	374	3,194	
Cidra.	509	286	102	49	946	1,454	130	41	50		221	1,675	
Comerio.	631	346	83	45	1,105	1,582	115	10	35		160	1,753	
Aguas Buenas.	358	174	146	69	747	1,267	129	1	22	10	162	1,429	
Naranjito.	544	334	77	34	989	1,322	202	7	21	3	233	1,555	
Aibonito.	550	355	112	48	1,065	1,672	80	33	19	3	135	1,825	
Barranquitas.	580	373	77	60	1,090	1,594	25	10	5		40	1,634	
Barros.	1,106	594	175	81	1,956	2,317	145	18	24	4	191	2,508	
Coamo.	849	451	235	136	1,671	2,553	161	19	53	11	244	2,842	
Juana Diaz.	1,705	989	511	305	3,510	4,371	400	71	199	32	702	5,110	
Ponce.	1,632	1,279	436	346	3,693	9,530	620	89	182	50	941	10,950	
Guayanilla.	626	455	140	105	1,326	1,887	122	23	103	9	257	2,154	
Piñuelas.	684	449	177	162	1,472	1,975	137	17	67	6	227	2,202	
Yauco.	1,453	992	373	210	3,028	5,425	391	79	71	10	551	6,056	
San German.	956	742	278	188	2,164	3,380	422	106	173	38	739	4,175	
Sabana Grande.	368	281	128	68	845	1,676	221	60	38	10	329	2,005	
Cabo Rojo.	1,014	800	55	40	1,909	3,233	460	63	41	8	572	3,845	
Lajas.	714	623	97	106	1,540	2,015	236	6	41	3	286	2,316	
Mayaguez.	1,193	939	287	269	2,688	6,274	482	81	128	55	746	7,213	
Hormigueros.	248	170	34	40	492	735	124	2	9	2	137	872	
Maricao.	462	321	91	49	923	1,320	152	22	40	3	217	1,537	
Las Marias.	703	497	114	73	1,387	1,679	121	11	4	1	137	1,816	
Añasco.	756	604	116	93	1,569	2,470	222	39	62	6	329	2,825	
Rincon.	586	292	92	48	1,018	1,252	205	15	24	8	252	1,504	
Aguada.	723	312	103	61	1,199	1,546	188		37		225	1,771	
Lares.	1,921	1,272	49	29	3,271	4,104	390	55	9	6	460	4,590	
San Sebastian.	1,506	925	98	63	2,592	3,180	237	7	12	1	257	3,437	
Aguadilla.	1,165	774	157	107	2,203	3,677	257	17	131	6	411	4,133	
Moca.	656	301	59	51	1,067	1,446	101	17	34		152	1,598	
Isabela.	1,203	612	160	83	2,058	2,652	395	24	51		470	3,122	
Quebradillas.	585	348	19	9	961	1,504	232	50	19		301	1,813	
Utüado.	2,296	1,588	153	101	4,138	5,169	446	48	23	3	520	5,714	
Adjuntas.	1,094	704	149	85	2,032	2,566	130	6	9	3	148	2,744	
Jayuya.	696	467	84	30	1,277	1,660	100	7	26	3	136	1,796	
Camuy.	878	564	79	25	1,546	1,996	270	2	24		296	2,292	
Hatillo.	703	430	69	48	1,250	1,841	247	15	22	4	288	2,129	
Arecibo.	2,315	1,627	459	321	4,722	6,675	439	89	103	38	669	7,481	
Manati.	535	309	178	131	1,153	2,176	249	27	60	41	377	2,579	
Barceloneta.	620	406	72	37	1,135	1,523	278	25	85	15	403	1,926	
Ciales.	1,272	724	126	54	2,176	2,805	188	23	18	4	233	3,055	
Vega Baja.	643	528	237	193	1,601	2,416	207	57	91	73	428	2,871	
Vega Alta.	328	271	229	203	1,031	1,456	201	27	90	21	339	1,795	
Corozal.	969	528	137	76	1,710	2,159	169	28	19	5	221	2,380	
Morovis.	581	587	69	45	1,582	1,956	272	22	18	5	317	2,273	
Toa Baja.	131	102	247	206	1,686	1,227	78	15	171	16	280	1,507	
Toa Alta.	594	450	175	152	1,371	1,713	174	25	28	8	235	1,948	
Dorado.	138	103	134	107	482	783	93	2	124	4	223	1,006	
Bayamon.	661	400	305	227	1,593	4,358	292	51	145	33	521	4,936	
Guainabo.	358	239	199	152	948	1,169	70	8	63	14	155	1,324	
Culebra.	72	40	23	26	161	161	36	14	25	11	86	247	

TABLE V.—Average daily enrollment and attendance for the school year of 176 days (in night schools, 97 days).

Municipality.	Average daily enrollment.					Average daily attendance.						
	Sec- ond- ary.	Elementary.			Night.	Grand total.	Sec- ond- ary.	Elementary.			Night.	Grand total.
		Urban	Rural.	Total.				Urban	Rural.	Total.		
Porto Rico.	1,950	60,357	91,260	151,617	16,152	169,719	1,825	57,230	83,417	140,647	13,358	155,830
San Juan.	394	6,718	.....	6,718	456	7,568	364	6,436	.....	6,436	408	7,208
Rio Piedras.	1,003	1,247	2,250	236	2,486	.....	952	1,171	2,123	221	2,344	.....
Trujillo Alto.	285	754	1,039	77	1,116	.....	269	687	956	64	1,020	.....
Carolina.	22	720	1,607	2,327	193	2,542	19	687	1,532	2,219	172	2,410
Rio Grande.	12	658	1,453	2,101	187	2,300	11	605	1,312	1,917	149	2,077
Loiza.	.....	910	1,032	1,942	221	2,163	.....	849	961	1,810	185	1,995
Fajardo.	56	1,858	1,131	2,979	292	3,327	52	1,716	985	2,701	222	2,995
Naguabo.	17	1,005	1,254	2,259	356	2,632	15	962	1,141	2,103	301	2,419
Vieques.	5	609	465	1,074	127	1,206	4	578	404	982	104	1,090
Humacao.	69	1,538	2,481	4,019	986	5,074	65	1,477	2,279	3,756	841	4,662
Yabucoa.	13	655	1,777	2,432	327	2,772	13	633	1,648	2,281	271	2,565
Maunabo.	.....	256	645	901	139	1,040	.....	241	581	822	117	939
Arroyo.	14	680	622	1,302	115	1,431	13	639	562	1,201	91	1,305
Patillas.	501	1,171	1,672	168	1,840	.....	461	1,047	1,508	136	1,644	.....
Juncos.	21	756	954	1,710	199	1,930	20	714	849	1,563	166	1,749
Gurabo.	.....	448	978	1,426	209	1,635	.....	422	864	1,286	175	1,461
Caguas.	42	1,644	1,682	3,326	275	3,643	38	1,526	1,469	2,995	224	3,257
San Lorenzo.	.....	552	1,005	1,557	284	1,841	.....	520	899	1,419	245	1,664
Guayama.	42	1,689	944	2,433	166	2,811	40	1,687	854	2,541	129	2,710
Saimas.	4	578	794	1,372	100	1,476	3	515	712	1,227	79	1,309
Santa Isabel.	12	342	444	786	145	943	11	319	399	718	113	842
Cayey.	22	994	1,378	2,372	271	2,665	20	961	1,320	2,281	241	2,542
Cidra.	.....	453	848	1,301	155	1,456	.....	427	805	1,232	140	1,372
Comerio.	9	403	998	1,401	100	1,510	8	361	910	1,271	87	1,366
Agua Buenas.	.....	416	699	1,115	98	1,213	.....	395	631	1,026	80	1,106
Naranjito.	300	865	1,165	133	1,298	.....	276	810	1,086	101	1,187	.....
Aibonito.	18	520	858	1,378	75	1,471	18	486	796	1,282	66	1,366
Barranquitas.	.....	456	991	1,447	37	1,484	.....	435	941	1,376	34	1,410
Barros.	307	1,011	1,908	145	2,053	.....	294	1,487	1,781	122	1,903	.....
Coamo.	38	786	1,509	2,295	195	2,528	35	744	1,367	2,111	150	2,296
Juana Diaz.	29	744	3,001	3,745	433	4,207	26	698	2,713	3,411	333	3,770
Ponce.	438	5,096	3,016	8,112	683	9,233	419	4,842	2,775	7,617	584	8,620
Guayanilla.	10	467	1,145	1,612	113	1,735	9	426	980	1,406	90	1,505
Peñuelas.	.....	445	1,120	1,565	131	1,696	.....	423	977	1,400	102	1,502
Yauco.	63	2,065	2,641	4,736	344	5,143	59	2,001	2,457	4,458	284	4,801
San German.	43	1,029	1,763	2,792	502	3,337	39	971	1,624	2,595	422	3,056
Sabana Grande.	.....	720	678	1,398	195	1,593	.....	707	640	1,347	163	1,510
Cabo Rojo.	32	1,154	1,496	2,650	280	2,962	31	1,142	1,425	2,567	242	2,840
Lajas.	11	395	1,324	1,719	181	1,911	11	385	1,266	1,651	161	1,823
Mayaguez.	170	2,992	2,058	5,050	594	5,814	164	2,872	1,897	4,769	521	5,454
Hormigueros.	.....	209	418	627	113	740	.....	188	381	569	96	665
Maricao.	345	728	1,073	129	1,202	.....	319	653	972	106	1,078	.....
Las Marias.	249	1,037	1,286	83	1,369	.....	233	915	1,148	67	1,215	.....
Añasco.	20	719	1,321	2,050	211	2,271	17	657	1,200	1,857	178	2,052
Rincon.	.....	205	784	989	142	1,131	.....	188	730	918	115	1,033
Aguada.	.....	309	991	1,300	173	1,473	.....	299	895	1,194	139	1,333
Lares.	24	767	2,576	3,343	412	3,779	23	740	2,378	3,118	344	3,485
San Sebastian.	.....	548	2,299	2,847	194	3,041	.....	534	2,178	2,712	177	2,889
Aguadilla.	37	1,360	1,843	3,203	277	3,517	31	1,272	1,700	2,972	210	3,213
Moca.	.....	348	945	1,293	136	1,429	.....	293	855	1,148	108	1,256
Isabela.	.....	518	1,791	2,309	334	2,643	.....	479	1,637	2,116	249	2,365
Quebradillas.	6	413	864	1,277	226	1,509	5	373	773	1,146	175	1,326
Utua.	21	934	3,422	4,356	383	4,760	19	870	3,093	3,963	312	4,294
Adjuntas.	15	454	1,721	2,175	86	2,276	14	431	1,527	1,958	67	2,039
Jayuya.	.....	333	1,028	1,361	79	1,440	.....	315	962	1,277	62	1,339
Camuy.	.....	394	1,221	1,615	169	1,784	.....	358	1,091	1,449	129	1,578
Hatillo.	.....	564	1,087	1,651	125	1,776	.....	528	1,007	1,535	102	1,637
Arecibo.	119	1,758	3,740	5,498	423	6,040	114	1,694	3,421	5,115	368	5,597
Manati.	21	916	1,041	1,957	203	2,181	20	875	938	1,813	166	1,999
Barceloneta.	.....	325	964	1,289	189	1,478	.....	313	896	1,209	173	1,382
Ciales.	14	525	1,703	2,228	125	2,367	13	501	1,554	2,055	111	2,179
Vega Baja.	20	633	1,364	1,997	297	2,314	19	601	1,269	1,870	261	2,150
Vega Alta.	.....	368	925	1,293	270	1,563	.....	334	861	1,195	238	1,433
Corozal.	.....	370	1,366	1,736	161	1,897	.....	348	1,217	1,565	101	1,666
Morovis.	.....	330	1,325	1,655	238	1,893	.....	308	1,183	1,491	197	1,688
Toa Baja.	.....	425	550	975	162	1,137	.....	396	506	902	126	1,028
Toa Alta.	.....	253	1,098	1,351	115	1,466	.....	240	1,030	1,270	92	1,362
Dorado.	.....	262	367	629	263	892	.....	245	327	572	106	678
Bayamon.	47	2,169	1,380	3,549	302	3,898	43	2,053	1,207	3,260	245	3,548
Guanabato.	.....	197	781	978	135	1,113	.....	191	712	903	112	1,015
Culebra.	.....	.....	151	151	74	225	.....	.....	144	144	70	214

TABLE VI.—*Percentage of attendance, average daily enrollment, and attendance per school and per teacher.*

Municipality.	Percentage of attendance.			Average daily enrollment.						Average daily attendance.					
				Per school.			Per teacher.			Per school.			Per teacher.		
	Urban.	Rural.	Night.	Urban.	Rural.	Night.	Urban.	Rural.		Urban.	Rural.	Night.	Urban.	Rural.	
Porto Rico....	94.7	91.5	81.9	46.1	39.5	38.2	60.3	76.9		43.6	36.1	26.6	57.0	70.3	
San Juan.....	95.8	.....	89.1	44.5	.....	38.2	56.9	.....		42.6	.....	34.2	54.5	.....
Rio Piedras.....	94.8	93.6	93.4	50.9	39.5	34.8	72.6	79.0		48.3	37.1	32.6	68.9	74.2	
Trujillo Alto.....	94.5	91.1	83.6	40.9	48.2	28.2	57.1	96.4		38.6	43.9	23.6	54.0	87.7	
Carolina.....	95.3	96.0	88.3	50.2	44.8	34.6	67.1	86.2		47.9	43.0	30.7	64.6	82.8	
Rio Grande.....	93.3	90.3	79.1	43.8	39.8	26.9	59.8	78.3		40.9	36.0	21.4	55.7	70.7	
Loiza.....	92.8	93.2	83.2	42.3	41.5	29.8	66.3	29.6		39.5	38.7	24.9	61.9	77.1	
Fajardo.....	92.8	87.3	80.8	46.0	40.8	32.0	62.4	53.9		42.7	35.6	26.4	59.7	47.0	
Naguabo.....	95.7	91.0	82.4	53.1	43.1	31.6	72.0	80.5		50.8	39.2	26.4	68.9	73.3	
Vieques.....	95.0	86.9	81.9	44.2	42.4	32.3	56.0	58.3		42.0	36.9	26.8	53.2	50.6	
Humacao.....	96.0	91.9	85.2	49.3	43.9	44.1	65.0	86.8		47.3	40.3	37.6	62.3	79.7	
Yabucoa.....	96.7	92.9	80.9	44.9	43.1	34.3	55.4	76.0		43.4	39.9	28.4	53.6	70.5	
Maunabo.....	94.1	90.2	84.0	36.2	44.9	35.9	51.4	75.6		34.5	40.4	30.0	48.4	68.1	
Arroyo.....	93.9	90.4	77.3	48.9	37.5	33.5	71.0	70.9		46.0	33.9	26.4	66.7	64.0	
Patillas.....	92.0	89.5	81.2	39.7	37.3	36.5	64.0	72.2		36.6	33.3	29.7	58.9	84.6	
Juncos.....	94.1	89.1	83.5	48.7	42.0	32.2	64.4	82.8		45.9	37.4	26.9	60.4	73.7	
Guarabo.....	94.1	88.4	82.8	50.6	41.7	30.2	56.9	79.8		47.8	36.9	25.0	53.8	70.5	
Caguas.....	92.8	91.0	81.0	48.5	38.3	36.5	63.9	68.9		45.0	34.5	29.7	59.4	62.7	
San Lorenzo.....	94.2	89.6	86.2	46.8	37.3	36.4	55.9	62.3		43.9	33.4	31.5	52.8	64.7	
Guayama.....	94.3	90.4	76.0	44.6	32.8	31.2	66.1	63.4		42.1	29.7	24.0	62.3	57.3	
Salinas.....	89.1	89.6	80.7	40.5	32.3	34.3	56.7	64.1		36.0	29.0	23.0	49.1	57.4	
Santa Isabel.....	93.2	90.1	75.5	39.2	41.0	34.5	40.4	56.5		36.6	36.9	26.6	38.7	50.9	
Caye.....	96.7	95.8	88.4	48.1	38.3	30.8	63.0	71.1		46.4	36.7	27.4	60.9	68.0	
Cidra.....	94.2	94.9	88.8	46.2	37.4	29.5	66.0	71.7		43.5	35.5	26.3	62.2	68.1	
Comerio.....	89.4	91.2	85.8	40.6	35.9	22.0	57.9	71.8		36.4	32.8	19.0	51.9	65.5	
Aguas Buenas.....	95.0	90.2	77.0	46.5	39.1	23.8	66.7	78.1		44.2	35.3	18.4	63.3	70.5	
Naranjito.....	92.1	93.4	72.6	50.2	41.7	29.3	60.2	82.8		46.2	39.0	22.0	55.4	76.2	
Aibonito.....	93.5	92.9	81.5	47.8	36.9	30.6	58.5	73.7		44.6	34.2	25.0	54.7	68.4	
Barranquitas.....	95.5	95.0	93.7	50.8	46.0	37.0	65.4	92.0		48.5	43.4	34.7	62.4	87.9	
Barros.....	95.7	93.0	85.2	44.2	44.4	29.9	51.6	69.2		42.3	35.1	25.4	49.3	67.4	
Coamo.....	94.6	90.6	76.0	47.9	34.6	29.3	62.2	75.9		45.3	30.1	22.5	58.8	62.7	
Juana Diaz.....	93.8	90.6	76.3	46.8	37.9	34.7	62.4	70.3		43.9	34.3	26.6	58.6	63.7	
Ponce.....	95.0	92.1	85.0	46.0	31.2	35.8	51.4	61.6		43.7	28.7	30.5	48.8	56.6	
Guayanilla.....	91.3	85.7	77.5	47.5	41.5	30.3	59.0	83.0		43.2	35.6	24.4	53.8	71.0	
Peñuelas.....	94.5	87.2	76.3	43.4	38.6	32.1	56.2	77.1		41.1	33.7	24.9	50.1	67.3	
Yauco.....	95.5	93.1	82.2	46.5	44.0	33.7	63.8	87.8		44.4	41.0	27.8	60.9	81.9	
San German.....	94.4	92.2	84.3	43.5	28.4	25.8	57.8	55.4		41.0	26.2	22.8	54.6	61.1	
Sabana Grande.....	98.1	94.3	82.6	44.1	40.1	23.9	52.6	76.8		43.3	37.7	19.8	51.6	72.4	
Cabo Rojo.....	98.9	95.2	86.1	48.7	37.8	25.5	61.5	72.6		48.2	37.6	22.0	60.9	69.1	
Lajas.....	97.5	95.6	88.7	45.9	39.0	26.7	59.3	75.7		44.7	37.3	23.7	57.9	72.4	
Mayaguez.....	96.2	92.3	87.3	53.1	33.0	35.1	68.1	62.0		51.0	30.5	30.8	65.3	58.8	
Hormigueros.....	90.0	91.1	85.5	41.9	35.0	39.2	52.4	70.0		37.8	31.9	33.0	47.2	63.7	
Maricao.....	92.6	89.7	81.1	42.9	33.5	27.9	58.0	67.1		40.3	30.1	22.6	53.7	60.1	
Las Marias.....	93.5	88.0	80.9	41.6	29.2	24.0	62.5	58.4		38.9	25.8	19.4	58.4	51.5	
Añasco.....	91.3	90.9	86.3	45.9	39.7	25.5	61.0	76.8		41.9	36.0	21.4	55.8	69.6	
Rincon.....	92.1	93.2	79.4	43.8	43.1	27.1	54.3	83.1		40.3	40.2	21.7	50.0	77.4	
Aguada.....	97.0	90.4	79.9	39.1	35.5	31.9	52.0	70.8		38.0	32.0	25.4	50.5	63.9	
Lares.....	96.5	92.1	83.0	49.7	47.8	35.4	63.0	95.4		47.9	44.1	29.5	60.8	88.1	
San Sebastian.....	97.9	94.8	91.1	50.0	46.6	25.7	63.1	93.2		49.0	44.2	23.4	61.8	88.3	
Aguadilla.....	93.5	92.3	74.6	51.2	45.7	39.4	69.2	91.4		47.9	42.2	29.6	64.8	84.3	
Moca.....	92.6	90.5	79.3	40.8	40.4	35.0	54.0	80.7		37.8	36.5	27.8	50.0	73.0	
Isabela.....	92.1	91.4	73.6	53.8	42.7	36.9	76.1	84.0		49.6	39.0	27.5	70.1	76.8	
Quebradillas.....	90.4	89.6	76.1	52.5	40.3	32.3	69.9	78.3		47.4	36.1	24.8	62.9	72.2	
Utudado.....	93.2	89.5	81.3	49.7	41.5	32.1	62.6	82.9		46.4	37.1	26.1	58.3	74.2	
Adjuntas.....	94.9	89.7	76.2	45.8	42.0	29.1	57.2	84.0		43.5	37.3	22.2	54.3	75.8	
Jayuya.....	94.7	93.6	78.3	41.7	43.2	27.5	55.6	86.3		39.5	42.0	21.8	52.7	84.1	
Camuy.....	90.8	89.2	75.3	49.6	40.3	34.9	66.0	78.8		45.0	36.0	26.6	60.0	70.4	
Hatillo.....	93.5	92.6	82.0	41.8	42.5	29.4	65.1	84.9		39.1	39.3	24.1	61.0	78.6	
Arecibo.....	96.4	91.5	86.1	44.5	39.1	40.2	55.8	76.5		42.9	35.7	35.0	53.8	71.0	
Manati.....	95.4	90.2	78.5	44.8	38.8	32.3	58.0	71.8		42.8	35.0	25.8	55.3	64.8	
Barceloneta.....	96.0	92.9	91.4	42.3	41.3	33.5	60.7	80.6		40.7	38.4	30.7	58.4	74.9	
Ciales.....	95.3	91.3	87.7	42.8	41.5	29.4	56.6	82.7		40.9	37.9	25.8	53.9	75.4	
Vega Baja.....	95.1	92.8	87.4	47.3	41.5	41.5	63.4	83.0		45.1	38.6	36.4	60.3	77.1	
Vega Alta.....	90.7	82.9	88.3	46.6	43.3	37.9	61.9	86.5		42.3	40.1	33.6	56.2	80.2	
Corozal.....	93.8	89.2	76.3	46.6	44.6	24.2	62.2	89.9		43.8	40.1	18.5	58.4	80.2	
Morovis.....	93.3	89.3	83.1	47.2	41.9	28.1	66.1	83.8		44.0	37.4	23.4	61.7	74.8	
Toa Baja.....	93.0	91.9	78.3	39.3	37.2	27.2	53.8	71.1		36.6	34.2	21.4	50.1	65.3	
Toa Alta.....	94.9	89.8	78.2	36.5	42.3	20.9	50.9	83.3		34.7	39.7	16.6	48.4	78.1	
Dorado.....	93.1	93.5	79.9	39.0	36.7	30.4	53.7	57.0		36.4	32.2	24.7	50.0	51.0	
Bayamon.....	94.6	87.5	80.0	44.4	39.3	31.0	62.0	70.7		42.5	34.4	25.0	58.7	61.8	
Guainabo.....	96.8	91.3	83.4	32.8	41.6	34.0	49.3	74.7		31.8	38.0	28.5	47.8	68.3	
Culebra.....	.....	94.8	95.6	.....	50.9	41.5	.....	74.7		.....	47.9	39.6	.....	70.8	

TABLE VII.—Average number of schools and teachers each term (night schools first and second terms only).

Municipality.	Schools.								Teachers.						
	Secondary.	Elementary.						Night.	Total, omitting duplicates.	Secondary.	Elementary.			Night (not duplicates).	Total of teachers.
		Urban.		Rural.		Total.	In charge of rooms.				Without rooms.	Total.			
		Rooms.	Double enrollments.	Rooms.	Double enrollments.										
Porto Rico..	137	1,025	319	1,235	1,155	3,734	565	4,330	118	2,258	173	2,431	15	2,564	
San Juan.....	1	121	35	.....	.....	156	13	170	19	121	18	139	2	160
Rio Piedras.....	.....	14	6	16	16	52	7	59	.....	30	5	35	3	38
Trujillo Alto.....	.....	5	2	8	8	23	3	26	.....	13	.....	13	.....	13
Carolina.....	1	11	4	19	18	52	7	60	1	30	3	33	.....	34
Rio Grande.....	1	11	4	19	18	52	9	62	2	30	1	31	.....	33
Loiza.....	.....	14	7	13	13	47	9	56	.....	27	.....	27	.....	27
Fajardo.....	1	29	12	22	7	70	10	81	5	51	4	55	.....	60
Naguabo.....	1	14	5	16	14	49	13	63	1	30	2	32	.....	33
Vieques.....	1	11	3	8	3	25	5	31	2	19	.....	19	.....	21
Humacao.....	1	24	8	29	28	89	24	114	7	53	4	57	.....	64
Yabucoa.....	2	12	3	24	19	58	10	68	.....	36	2	38	.....	38
Manabo.....	.....	5	2	9	6	22	4	26	.....	14	.....	14	.....	14
Arroyo.....	1	10	4	9	8	31	4	36	2	19	1	20	.....	22
Patillas.....	.....	8	5	17	16	46	5	51	.....	25	2	27	.....	27
Juncos.....	1	12	4	12	12	40	8	49	2	24	2	26	.....	28
Guabo.....	.....	8	1	12	12	33	8	41	.....	20	1	21	.....	21
Caguas.....	1	26	9	25	20	80	10	91	2	51	5	56	.....	58
San Lorenzo.....	.....	10	2	14	14	40	8	48	.....	24	.....	24	.....	24
Guayama.....	1	28	13	15	14	70	7	78	2	43	4	47	.....	49
Salinas.....	2	11	5	13	13	42	4	46	.....	24	3	27	.....	27
Santa Isabel.....	2	9	.....	8	3	20	5	25	.....	17	2	19	.....	19
Caye.....	1	16	5	20	17	58	10	69	2	36	1	37	.....	39
Cidra.....	.....	7	3	12	11	33	6	39	.....	19	.....	19	.....	19
Comerio.....	2	7	3	14	14	38	5	43	.....	21	3	24	.....	24
Aguas Buenas.....	.....	6	3	9	9	27	5	32	.....	15	.....	15	.....	15
Naranjito.....	.....	5	1	11	11	28	5	33	.....	16	.....	16	.....	16
Aibonito.....	1	9	2	12	12	35	3	39	2	21	2	23	.....	25
Barranquitas.....	.....	7	2	11	11	31	1	32	.....	18	.....	18	.....	18
Barros.....	.....	6	1	23	21	51	5	56	.....	29	3	32	.....	32
Coamo.....	1	13	4	22	22	61	7	69	2	35	2	37	.....	39
Juana Diaz.....	1	12	4	41	40	97	14	112	1	53	4	57	.....	58
Ponce.....	1	101	12	50	49	212	21	234	19	151	13	164	.....	183
Guayanilla.....	2	8	2	14	14	38	4	42	.....	22	3	25	3	28
Pefiuelas.....	.....	8	3	15	15	41	5	46	.....	23	1	24	.....	24
Yarico.....	1	33	12	31	31	107	11	119	2	64	7	71	.....	73
San German.....	1	18	6	33	31	88	21	110	1	51	6	57	.....	58
Sabana Grande.....	.....	14	3	9	8	34	10	44	.....	23	.....	23	.....	23
Cabo Rojo.....	1	20	5	22	20	67	14	82	2	41	4	45	1	48	
Lajas.....	1	7	2	18	17	44	8	53	3	25	1	26	.....	30
Mayaguez.....	1	45	13	33	31	122	18	141	11	78	8	86	2	99	
Hormigueros.....	.....	4	1	6	6	17	3	20	.....	10	.....	10	.....	10
Maricao.....	.....	6	2	11	11	30	6	36	.....	17	3	20	.....	20
Las Marias.....	.....	4	2	18	18	42	4	46	.....	22	.....	22	.....	22
Afasco.....	1	12	4	18	17	51	9	61	2	30	2	32	.....	34
Rincon.....	.....	4	1	10	9	24	7	31	.....	14	.....	14	.....	14
Aguada.....	.....	6	2	15	15	38	7	45	.....	21	2	23	1	24
Lares.....	1	13	4	28	28	73	13	87	2	40	3	43	.....	45
San Sebastian.....	.....	9	3	25	25	62	8	70	.....	34	3	37	.....	37
Aguadilla.....	1	20	7	21	21	69	8	78	2	41	5	46	1	49	
Moca.....	.....	6	2	12	12	32	4	36	.....	18	.....	18	.....	18
Isabela.....	.....	7	3	22	21	53	10	63	.....	29	3	32	.....	32
Quebradillas.....	2	6	2	11	11	30	8	38	.....	17	2	19	.....	19
Utua.....	1	15	4	43	43	105	13	119	2	58	2	60	.....	62
Adjuntas.....	1	8	2	21	21	52	4	57	2	29	2	31	.....	33
Jayuya.....	.....	6	2	12	12	32	3	35	.....	18	.....	18	.....	18
Camuy.....	.....	6	2	17	16	41	5	46	.....	23	3	26	.....	26
Hatillo.....	.....	9	5	13	13	40	6	46	.....	22	.....	22	.....	22
Arecibo.....	1	32	8	51	50	141	11	153	11	83	6	89	.....	100
Manati.....	1	16	5	15	13	49	8	58	2	31	3	34	.....	36
Barceloneta.....	.....	6	2	12	12	32	8	40	.....	18	.....	18	.....	18
Ciales.....	1	9	3	24	24	60	5	66	1	33	1	34	.....	35
Vega Baja.....	1	11	4	17	17	49	8	58	2	28	1	29	.....	31
Vega Alta.....	.....	6	2	11	11	30	8	38	.....	17	.....	17	.....	17
Corozal.....	.....	6	2	16	16	40	6	46	.....	22	3	25	.....	25

¹ Six are duplicates.² Duplicate. Ninth-grade work given in same room with eighth grade.

TABLE VII.—Average number of schools and teachers each term (night schools first and second terms only)—Continued.

Municipality.	Schools.							Teachers.						
	Secondary.	Elementary.				Total.	Night.	Total, omitting duplicates.	Secondary.	Elementary.			Night (not duplicates).	Total of teachers.
		Urban.		Rural.						In charge of rooms.	Without rooms.	Total.		
		Rooms.	Double enrollments.	Rooms.	Double enrollments.									
Morovis.....		5	2	16	16	39	9	48		21		21		21
Toa Baja.....		8	3	8	7	26	7	33		16	3	19	1	20
Toa Alta.....		5	2	14	13	34	7	41		19		19		19
Dorado.....		5	2	7	5	19	6	25		12		12		12
Bayamon.....	1	36	14	20	16	86	12	99	2	56	9	65		67
Guainabo.....		4	2	11	9	26	4	30		15		15		15
Culebra.....				2	1	3	2	5		2		2		2

TABLE VIII.—Teachers at the end of the year, classified.

Municipality.	Elementary schools.														Grand total, excluding duplicates.
	Secondary.	In charge of grades in urban schools.				Not in charge of grades.						Rural schools.	Total.		
		English.	English graded.	Total.	Principals, acting principals, assistants, and substitutes.	Agricultural.	Manual training.	Home economics.	Music.	Drawing.	Total.				
Porto Rico.	114	138	879	1,017	28	39	27	34	19	18	1,168	1,236	2,421	2,535	
San Juan.....	19	18	103	121	7	.....	2	3	3	2	¹ 18	.....	139	158
Rio Piedras.....		3	11	14	1	1	1	1	.....	1	5	17	36	36
Trujillo Alto.....	1	1	4	5	.....	.....	.....	.....	.....	.....	.....	8	13	13
Carolina.....	1	2	9	11	1	1	.....	.....	1	.....	3	19	33	34
Rio Grande.....	2	1	10	11	.....	1	.....	.....	.....	.....	1	19	31	33
Loiza.....		2	12	14	.....	.....	.....	.....	.....	.....	.....	13	27	27
Fajardo.....	5	2	27	29	.....	1	.....	1	1	1	4	22	55	60
Naguabo.....	1	1	12	13	.....	1	.....	1	.....	.....	2	16	31	32
Vieques.....	2	2	8	10	.....	.....	.....	.....	.....	.....	.....	9	19	21
Humacao.....	7	3	20	23	.....	1	1	.....	1	1	4	29	56	63
Yabucoa.....		³ 3	9	12	.....	1	.....	1	.....	1	2	24	38	38
Maunabo.....		1	4	5	.....	.....	.....	.....	.....	.....	.....	9	14	14
Arroyo.....	2	1	9	10	.....	1	.....	.....	.....	.....	1	9	20	22
Patillas.....		⁴ 1	7	8	.....	.....	1	.....	.....	.....	1	17	26	26
Juncos.....	2	1	11	12	.....	1	.....	.....	.....	.....	² 2	12	26	28
Gurabo.....		1	¹ 7	8	.....	.....	1	.....	.....	.....	1	12	21	21
Caguas.....	2	3	23	26	1	1	.....	1	1	1	5	25	56	58
San Lorenzo.....		1	9	10	.....	.....	.....	.....	.....	.....	14	24	24	24
Guayama.....	2	3	25	28	.....	1	.....	1	.....	1	2	15	45	47
Salinas.....		1	10	11	.....	1	.....	1	.....	.....	3	13	27	27
Santa Isabel.....			8	8	.....	.....	1	1	1	.....	2	8	18	18
Cayey.....	2	2	⁴ 14	16	.....	1	1	.....	1	.....	3	21	40	42
Cidra.....		1	6	7	.....	.....	.....	.....	.....	.....	.....	12	19	19
Comerio.....		1	6	7	.....	1	1	1	.....	.....	3	14	24	24
Aguas Buenas.....		1	5	6	.....	.....	.....	.....	.....	.....	.....	9	15	15
Naranjito.....		1	4	5	.....	.....	.....	.....	.....	.....	11	16	16	16

¹ Includes three teachers of Spanish.² Includes one teacher of Spanish.³ One is a manual-training teacher.⁴ One is a teacher of home economics.

TABLE VIII.—*Teachers at the end of the year, classified—Continued.*

Municipality.	Secondary.	Elementary schools.												Grand total, excluding duplicates.
		In charge of grades in urban schools.			Not in charge of grades.						Rural schools.	Total.		
		English.	English graded.	Total.	Principals, acting principals, assistants, and substitutes.	Agricultural.	Manual training.	Home economics.	Music.	Drawing.			Total.	
Aibonito.....	2	1	8	9	.....	1	.....	.....	.....	1	2	12	23	25
Barranquitas.....	.....	1	6	7	.....	.....	.....	.....	.....	.....	.....	11	18	18
Barros.....	.....	1	5	6	.....	1	1	1	.....	.....	3	23	32	32
Coamo.....	2	2	11	13	.....	1	.....	.....	.....	1	2	22	37	39
Juana Diaz.....	1	2	10	12	1	.....	1	1	.....	.....	3	41	56	57
Ponce.....	19	16	85	101	4	1	1	1	2	2	11	50	162	181
Guayanilla.....	.....	1	7	8	.....	1	1	1	.....	.....	3	14	25	25
Peñuelas.....	.....	1	8	.....	.....	.....	.....	.....	.....	.....	1	15	24	24
Yauco.....	2	3	30	33	2	1	1	1	1	1	7	30	70	72
San German.....	1	2	16	18	1	1	1	1	.....	1	5	33	56	57
Sabana Grande.....	.....	1	13	14	.....	.....	.....	.....	.....	.....	.....	9	23	23
Cabo Rojo.....	2	1	18	19	.....	1	1	1	1	.....	4	21	44	46
Lajas.....	.....	1	6	7	.....	.....	1	1	.....	.....	2	18	27	27
Mayaguez.....	10	5	40	45	3	1	.....	1	2	1	8	33	86	96
Hormigueros.....	.....	1	3	4	.....	.....	.....	.....	.....	.....	.....	6	10	10
Maricao.....	.....	1	5	6	.....	1	1	1	.....	.....	3	11	20	20
Las Marias.....	.....	1	3	4	.....	.....	.....	.....	.....	.....	.....	18	22	22
Añasco.....	2	2	10	12	.....	1	.....	.....	.....	.....	1	18	31	33
Rincon.....	.....	1	3	4	.....	.....	.....	.....	.....	.....	.....	10	14	14
Aguada.....	.....	1	5	6	.....	.....	1	1	.....	.....	2	15	23	23
Lares.....	2	2	11	13	1	1	.....	1	1	.....	3	28	44	46
San Sebastian.....	.....	2	7	9	.....	1	1	1	.....	.....	3	25	37	37
Aguadilla.....	2	3	17	20	.....	1	.....	1	1	1	4	21	45	47
Moca.....	.....	1	5	6	.....	.....	.....	.....	.....	.....	.....	12	18	18
Isabela.....	.....	1	6	7	.....	1	1	1	.....	.....	3	22	32	32
Quebradillas.....	.....	1	5	6	.....	.....	1	1	1	.....	2	11	19	19
Utua.....	2	2	13	15	1	1	.....	.....	1	.....	3	43	61	63
Adjuntas.....	1	1	7	8	.....	1	.....	.....	.....	.....	2	21	31	32
Jayuya.....	.....	1	5	6	.....	.....	.....	.....	.....	.....	.....	12	18	18
Camuy.....	.....	1	5	6	.....	1	1	1	.....	.....	3	17	26	26
Hatillo.....	.....	1	8	9	.....	.....	.....	.....	.....	.....	.....	13	22	22
Arecibo.....	11	5	27	32	3	1	.....	1	.....	1	6	51	89	100
Manatí.....	2	2	14	16	.....	1	.....	1	1	.....	3	15	34	36
Barceloneta.....	.....	1	5	6	.....	.....	.....	.....	.....	.....	.....	12	18	18
Ciales.....	2	1	7	8	.....	1	.....	.....	.....	.....	1	24	33	35
Vega Baja.....	2	2	9	11	.....	1	.....	.....	.....	.....	1	17	29	31
Vega Alta.....	.....	1	5	6	.....	.....	.....	.....	.....	.....	.....	11	17	17
Corozal.....	.....	1	5	6	.....	1	1	1	.....	.....	3	16	25	25
Morovis.....	.....	1	4	5	.....	.....	.....	.....	.....	.....	.....	16	21	21
Toa Baja.....	.....	2	6	8	.....	1	1	1	.....	.....	3	8	19	19
Toa Alta.....	.....	1	4	5	.....	.....	.....	.....	.....	.....	.....	14	19	19
Dorado.....	.....	.....	4	4	.....	.....	.....	.....	.....	.....	.....	7	11	11
Bayamon.....	2	3	32	35	2	1	1	2	1	2	9	20	64	66
Guainabo.....	.....	1	3	4	.....	.....	.....	.....	.....	.....	.....	11	15	15
Culebra.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	2	2	2

1 One is a manual-training teacher.

TABLE IX.—*Teachers at the end of the year, by sex and color.*

Municipality.	Secondary schools.				Elementary schools.											Grand total.
	White.		Colored male. ¹	Total.	Urban.					Rural.					Total.	
					White.		Colored.		Total.	White.		Colored.				
	Male.	Female.			Male.	Female.	Male.	Female.		Male.	Female.					
Porto Rico.	61	52	1	114	344	672	66	103	1,185	470	515	108	143	1,236	2,421	2,535
San Juan.....	13	6		19	10	97	5	27	139						139	158
Rio Piedras.....					4	14			19	7	3	3	1	17	36	36
Trujillo Alto.....					1	1			2	3	3			6	13	13
Carolina.....		1		1	4	9		1	14	6	9	1	1	8	33	34
Rio Grande.....	1	1		2	4	4	2	2	12	7	6	2	4	19	31	33
Loiza.....					4	5	3	2	14	4	2	4	3	19	31	33
Fajardo.....	3	2		5	11	19	2	1	33	9	12	1		22	27	27
Naguabo.....	1			1	9	5		1	15	10	5			16	55	60
Vieques.....	1	1		2	1	6	2	1	10	4	2	1	2	9	31	32
Humacao.....	4	3		7	7	18	1	1	27	8	13	6	2	29	56	63
Yabucoa.....					3	10			14	10	11	2	1	24	38	38
Maunabo.....					3	2			5	3			3	9	14	22
Arroyo.....	1	1		2	3	2	2	4	11		3	3	3	9	20	22
Patillas.....					3	5	1		9	6	5	3	3	17	26	26
Juncos.....	1	1		2	5	7	2		14	5	5		2	12	26	28
Gurabo.....					3	6			9	4	6	1	1	12	21	21
Caguas.....	1	1		2	8	20	2	1	31	5	17	1	2	25	56	58
San Lorenzo.....					4	6			10	2	9		3	14	24	24
Guayama.....	1	1		2	6	12	5	7	30	1	6	4	4	15	45	47
Salinas.....					4	7	2	1	14	5	3	1	4	13	27	27
Santa Isabel.....					4	5		1	10	2	5		1	8	18	18
Cayey.....	1	1		2	11	8			19	7	8	2	4	21	40	42
Cidra.....					2	4	1		7	4	8			12	19	19
Comerio.....					5	5			10	9	4	1		14	24	24
Aguas Buenas.....					2	4			6	7	1	1		9	15	15
Naranjito.....					4	1			5	6	5			11	16	16
Aibonito.....	1	1		2	6	3	1	1	11	4	7	1		12	23	25
Barranquitas.....					3	3		1	7	5	5	1		11	18	18
Barros.....					4	2	2	1	9	12	7	3	1	23	32	32
Coamo.....	1	1		2	6	7	1	1	15	12	3	5	2	22	37	39
Juana Diaz.....		1		1	1	3	12		15	19	17	3	2	41	56	57
Ponce.....	10	9		19	10	87	4	11	112	8	21	4	17	50	162	181
Guayanilla.....					5	5	1		11	7	5	1	1	14	25	25
Peñuelas.....					4	3	1	1	9	8	6		1	15	24	24
Yauco.....	1	1		2	13	24	1	2	40	9	14	4	3	30	70	72
San German.....	1	1		1	8	13	1	1	23	7	12	5	9	33	56	57
Sabana Grande.....					1	8	2	3	14	3	6			9	23	23
Cabo Rojo.....	1	1		2	8	14		1	23	8	10		3	21	44	46
Lajas.....					5	3		1	9	5	10	1	2	18	27	27
Mayaguez.....	6	4		10	13	30	4	6	53	8	16	4	5	33	86	96
Hormigueros.....					2	1		1	4	2	4			6	10	10
Maricao.....					6	2	1		9	5	5		1	11	20	20
Las Marias.....					3	1			4	5	10	2	1	18	22	22
Afasco.....	1	1		2	4	9			13	6	11		1	18	31	33
Rincon.....					3	1			4	4	3	2	1	10	14	14
Aguada.....					5	2	1		8	11		4		15	23	23
Lares.....	1	1		2	4	11	1		16	9	17	1	1	28	44	46
San Sebastian.....					5	7			12	10	10	1	4	25	37	37
Aguadilla.....		1	1	2	6	12	1	5	24	10	7	2	2	21	45	47
Noca.....					2	2	2		6	9	1	1	1	12	18	18
Isabela.....					7	3			10	17	3	1	1	22	32	32
Quebradillas.....					4	4			8	5	5	1		11	19	19
Utua.....	1	1		2	4	13	1		18	14	24	2	3	43	61	63
Adjuntas.....		1		1	3	5	1	1	10	9	10	1	1	21	31	32
Jayuya.....					3	1	2		6	8	3	1		12	18	18
Camuy.....					6	3			9	6	10		1	17	26	26
Hatillo.....					4	5			9	6	6	1		13	22	22
Arecibo.....	6	5		11	7	30		1	38	12	30	2	7	51	89	100
Manati.....	1	1		2	4	13	1	1	19	3	9	1	2	15	34	36
Barceloneta.....					3	3			6	4	4	2	2	12	18	18
Ciales.....	1	1		2	5	3	1		9	15	5	2	2	24	33	35
Vega Baja.....	1	1		2	5	5		2	12	8	3	3	3	17	29	31
Vega Alta.....					4	2			6	5	4		2	11	17	17
Corozal.....					5	3		1	9	5	6	3	2	16	25	25
Morovis.....					4	1			5	9	3	2	2	16	21	21
Toa Baja.....					4	5	2		11	3	5			8	19	19
Toa Alta.....					3	2			5	4	6	1	3	14	19	19
Dorado.....					1			3	4	5	1		1	7	11	11
Bayamon.....	1	1		2	9	25	3	7	44	6	7	5	2	20	64	66
Guainabo.....					2	2			4	6		2	1	11	15	15
Culebra.....											2			2	2	2

¹ No colored female teachers in secondary schools.

TABLE X.—*Distribution, by grades and sex, of pupils enrolled Mar. 1, 1913, and during school year 1913-14.*

SECONDARY SCHOOLS.

Grade.	Mar. 1 1913.			1913-14		
	Boys.	Girls.	Total.	Boys.	Girls.	Total.
Twelfth.....	47	21	68	75	36	111
Eleventh.....	67	54	121	116	86	202
Tenth.....	222	201	423	268	248	516
Ninth.....	372	452	824	735	724	1,459
Total.....	708	728	1,436	1,194	1,094	2,288

URBAN SCHOOLS.

Eighth.....	936	1,106	2,042	1,343	1,392	2,735
Seventh.....	1,118	1,083	2,201	1,484	1,387	2,871
Sixth.....	1,506	1,497	3,003	2,156	2,078	4,234
Fifth.....	2,082	2,152	4,234	2,802	2,715	5,607
Fourth.....	2,650	2,556	5,206	4,166	3,706	7,872
Third.....	3,447	3,384	6,831	5,486	5,211	10,697
Second.....	5,100	4,689	9,789	7,886	6,551	14,437
First.....	6,885	6,427	13,312	11,856	10,645	22,501
Total.....	23,724	22,894	46,618	37,269	33,685	70,954

RURAL SCHOOLS.

Seventh.....	3	2	5	2	2	4
Sixth.....	56	21	77	133	77	210
Fifth.....	600	343	943	904	468	1,372
Fourth.....	3,175	1,849	5,024	4,439	2,438	6,877
Third.....	7,101	4,583	11,684	8,580	5,618	14,198
Second.....	11,238	8,217	19,455	13,450	9,719	23,169
First.....	26,993	19,933	46,836	37,700	25,994	63,694
Total.....	49,076	34,948	84,024	65,208	44,316	109,524

NIGHT SCHOOLS.

Eighth.....	8	-----	8	27	-----	27
Seventh.....	12	-----	12	-----	-----	-----
Sixth.....	-----	-----	-----	74	19	93
Fifth.....	72	3	75	235	14	249
Fourth.....	308	17	325	1,434	133	1,567
Third.....	1,164	158	1,322	2,627	367	2,994
Second.....	1,759	331	2,090	4,102	790	4,892
First.....	4,251	843	5,094	9,752	1,363	11,115
				1 2,747	1 560	1 3,307
Total.....	7,574	1,352	8,926	20,998	3,246	24,244
Grand total.....	81,082	59,922	141,004	124,669	82,341	207,010

¹ Ungraded.

TABLE XI.—*Distribution, by age and sex, of pupils enrolled Mar. 1, 1913, and during year 1913-14.*

SECONDARY SCHOOLS.

Age.	Mar. 1, 1913.				1913-14			
	Boys.	Girls.	Total.	Per cent at each age.	Boys.	Girls.	Total.	Per cent at each age.
Over 18 years.....	146	103	249	17.3	273	192	465	20.4
18 years.....	156	131	287	20.0	279	246	525	22.9
17 years.....	198	220	418	29.1	278	281	559	24.5
16 years.....	117	171	288	20.05	211	212	423	18.5
15 years.....	60	76	136	9.5	98	121	219	9.5
14 years.....	29	24	53	3.7	51	41	92	4.0
13 years.....	2	3	5	.35	3	1	4	.2
12 years.....					1		1	
Total.....	708	728	1,436	100.0	1,194	1,094	2,288	100.0

URBAN SCHOOLS.

Over 18 years.....	48	40	88	0.2	117	60	177	0.2
18 years.....	160	148	308	.7	270	222	492	.7
17 years.....	379	393	772	1.7	600	513	1,113	1.6
16 years.....	735	760	1,495	3.2	1,276	1,091	2,367	3.4
15 years.....	1,265	1,279	2,544	5.5	2,256	1,903	4,159	5.8
14 years.....	2,100	1,933	4,033	8.7	3,120	2,603	5,723	8.1
13 years.....	2,287	2,329	4,616	9.9	3,579	3,133	6,712	9.4
12 years.....	2,030	2,484	5,414	11.6	4,377	3,719	8,096	11.4
11 years.....	2,196	2,220	4,416	9.5	3,459	3,272	6,731	9.5
10 years.....	2,802	2,841	5,733	12.3	4,474	4,057	8,531	12.0
9 years.....	2,369	2,356	4,725	10.1	3,747	3,320	7,067	9.9
8 years.....	2,398	2,226	4,624	9.9	3,723	3,540	7,263	10.3
7 years.....	1,950	1,914	3,864	8.3	3,006	2,956	5,962	8.4
6 years.....	1,371	1,363	2,734	5.7	2,277	2,258	4,535	6.4
5 years.....	644	608	1,252	2.7	988	1,038	2,026	2.9
Total.....	23,724	22,894	46,618	100.0	37,269	33,685	70,954	100.0

RURAL SCHOOLS.

Over 18 years.....	26	6	32	0.1	57	22	79	0.1
18 years.....	67	28	95	.1	189	64	253	.2
17 years.....	171	55	226	.3	386	150	536	.5
16 years.....	457	206	663	.8	1,000	430	1,430	1.4
15 years.....	1,370	654	2,024	2.5	2,626	1,267	3,893	3.1
14 years.....	2,874	1,509	4,383	5.2	4,536	2,375	6,911	6.4
13 years.....	4,291	2,640	6,931	8.2	5,140	3,168	8,308	7.6
12 years.....	5,799	3,963	9,762	11.5	7,639	5,190	12,829	11.7
11 years.....	4,606	3,480	8,086	9.6	6,800	4,547	11,347	10.4
10 years.....	6,831	5,186	12,017	14.2	9,113	6,551	15,664	14.4
9 years.....	5,680	4,247	9,927	11.9	6,738	5,122	11,860	10.8
8 years.....	6,578	4,918	11,496	13.7	8,285	5,985	14,270	13.1
7 years.....	5,570	4,244	9,814	11.7	6,872	4,951	11,823	10.8
6 years.....	3,591	2,817	6,408	7.6	4,331	3,277	7,608	6.9
5 years.....	1,165	995	2,160	2.6	1,496	1,217	2,713	2.6
Total.....	49,076	34,948	84,024	100.0	65,208	44,316	109,524	100.0

NIGHT SCHOOLS.

Over 18 years.....	3,397	215	3,612	40.5	12,077	765	12,842	53.0
18 years.....	784	111	895	10.0	2,418	387	2,805	11.6
17 years.....	493	96	589	6.6	1,479	300	1,779	7.3
16 years.....	605	160	765	8.6	1,537	400	1,937	8.0
15 years.....	648	192	840	9.4	1,378	400	1,778	7.3
14 years.....	626	182	808	9.1	902	312	1,214	5.0
13 years.....	376	110	486	5.4	478	199	677	2.8
12 years.....	353	112	465	5.2	419	226	645	2.7
11 years.....	103	59	162	1.8	119	85	204	.9
10 years.....	111	69	180	2.0	112	100	212	.9
9 years.....	39	29	68	.8	30	24	54	.2
8 years.....	27	13	40	.4	33	25	58	.2
7 years.....	7	2	9	.1	14	14	28	.1
6 years.....	5	2	7	.1	2	5	7	
5 years.....						4	4	
Total.....	7,574	1,352	8,926	100.0	20,998	3,246	24,244	100.0

TABLE XII.—*Promotions, single and double enrollment.*

FIRST TERM.

Grade.	Urban schools.						Rural schools.					
	Single enrollment.			Double enrollment.			Single enrollment.			Double enrollment.		
	Pupils belong- ing end of term.	Promoted.		Pupils belong- ing end of term.	Promoted.		Pupils belong- ing end of term.	Promoted.		Pupils belong- ing end of term.	Promoted.	
		Num- ber.	Per cent.		Num- ber.	Per cent.		Num- ber.	Per cent.		Num- ber.	Per cent.
Eighth.....	2,386	2,203	92	.....	.....	.....	.....	.....	.....	.....	.....	.....
Seventh.....	2,565	2,329	91	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sixth.....	3,581	3,143	88	.....	.....	.....	23	23	100	177	152	86
Fifth.....	5,036	4,361	86	33	30	91	133	130	98	1,134	990	87
Fourth.....	6,768	5,798	86	104	104	100	264	242	92	5,991	5,216	87
Third.....	8,709	6,719	77	661	419	64	534	497	93	12,367	10,638	86
Second.....	2,740	2,089	76	10,488	7,935	76	953	756	79	19,195	16,194	84
First.....	1,139	828	73	18,781	11,535	61	2,059	1,372	67	51,685	33,487	65
Total...	32,934	27,470	83	30,057	20,023	67	3,966	3,020	76	90,553	66,681	74

SECOND TERM.

Eighth.....	2,464	2,322	94	.....	.....	.....	.....	.....	.....	.....	.....	.....
Seventh.....	2,540	2,329	92	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sixth.....	3,520	3,189	91	.....	.....	.....	47	44	94	3	113	100
Fifth.....	4,874	4,384	90	.....	.....	.....	143	134	94	1,020	906	89
Fourth.....	6,567	5,784	88	12	12	100	296	284	96	5,640	5,061	90
Third.....	8,151	6,926	85	601	385	64	539	499	93	12,090	10,944	91
Second.....	2,415	2,020	84	10,636	8,764	82	749	650	87	19,845	17,725	89
First.....	1,025	808	79	18,463	13,542	73	1,665	1,342	80	54,918	41,693	76
Total...	31,556	27,762	88	29,712	22,703	76	3,439	2,953	86	93,653	76,445	82

THIRD TERM.

Eighth.....	2,489	2,004	81	.....	.....	.....	.....	.....	.....	.....	.....	.....
Seventh.....	2,479	2,030	82	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sixth.....	3,699	3,134	85	.....	.....	.....	22	20	91	148	104	70
Fifth.....	4,631	3,828	83	.....	.....	.....	109	91	83	1,051	856	81
Fourth.....	6,476	5,209	80	.....	.....	.....	262	203	77	5,388	4,352	79
Third.....	7,357	5,661	77	1,411	1,078	76	532	416	78	11,744	9,160	78
Second.....	2,407	1,798	75	9,728	7,389	76	804	618	77	19,796	15,101	76
First.....	854	581	68	17,020	11,734	69	1,930	1,187	62	51,990	32,764	63
Total...	30,392	24,245	80	28,159	20,201	72	3,659	2,535	69	90,120	62,340	69

TABLE XIII.—*Distribution of pupils promoted and not promoted, term by term, according to time spent in doing a term's work.*

URBAN SCHOOLS.

FIRST TERM (12 WEEKS).

Grade.	Pupils who have spent in doing a term's work—								
	Less than one term.			One term.			More than one term.		
	Promoted.		Not promoted.	Promoted.		Not promoted.	Promoted.		Not promoted.
	Number.	Per cent.		Number.	Per cent.		Number.	Per cent.	
Eighth.....	29	88	4	1,866	92	151	308	92	28
Seventh.....	50	68	24	1,923	91	179	356	92	33
Sixth.....	113	90	12	2,760	88	369	270	83	57
Fifth.....	81	69	36	3,906	88	541	344	76	111
Fourth.....	314	85	57	5,004	86	826	584	87	87
Third.....	319	64	181	5,638	76	1,786	1,181	82	255
Second.....	437	72	173	7,432	76	2,408	2,155	78	623
First.....	649	35	1,185	8,725	62	5,416	2,989	76	956
Total.....	1,992	54	1,672	37,314	76	11,676	8,187	79	2,150

SECOND TERM (12 WEEKS).

Eighth.....	54	95	3	2,084	95	106	184	85	33
Seventh.....	24	89	3	2,232	92	198	73	88	10
Sixth.....	59	82	13	2,976	92	257	154	72	61
Fifth.....	191	86	31	3,767	92	333	426	77	126
Fourth.....	152	75	51	5,191	90	565	453	73	167
Third.....	188	67	92	6,083	86	979	1,040	74	370
Second.....	298	53	267	8,472	85	1,438	2,014	78	562
First.....	649	44	812	9,757	81	2,222	3,944	59	2,104
Total.....	1,615	56	1,272	40,562	87	6,098	8,288	71	3,433

THIRD TERM (12 WEEKS).

Eighth.....	69	95	4	1,774	80	446	161	82	35
Seventh.....	29	74	10	1,845	82	398	156	79	41
Sixth.....	80	91	8	2,915	86	493	139	68	64
Fifth.....	145	94	10	3,459	83	720	224	75	73
Fourth.....	244	82	54	4,483	81	1,078	482	78	135
Third.....	251	67	121	5,768	79	1,578	720	69	330
Second.....	268	75	87	7,942	78	2,239	977	61	622
First.....	331	50	327	10,009	71	4,022	1,975	62	1,210
Total.....	1,417	69	621	38,195	78	10,974	4,834	66	2,510

TABLE XIII.—*Distribution of pupils promoted and not promoted, term by term, according to time spent in doing a term's work—Continued.*

RURAL SCHOOLS.

FIRST TERM (12 WEEKS).

Grade.	Pupils who have spent in doing a term's work—							
	Less than one term.			One term.			More than one term.	
	Promoted.		Not promoted.	Promoted.		Not promoted.	Promoted.	Not promoted.
	Number.	Per cent.		Number.	Per cent.		Number.	Per cent.
Seventh.....	1	100	.....	3	100	.....	.....	.....
Sixth.....	8	80	2	152	87	22	15	94
Fifth.....	64	75	21	931	90	105	125	86
Fourth.....	273	69	124	4,392	89	543	793	86
Third.....	714	70	310	8,719	88	1,180	1,702	86
Second.....	1,144	69	526	13,205	86	2,192	2,601	84
First.....	2,784	36	4,946	24,195	67	11,849	7,880	79
Total.....	4,988	50	5,929	51,597	76	15,891	13,116	81
								2,998

SECOND TERM (12 WEEKS).

Seventh.....	.....	.....	.....	3	100	.....	.....	.....
Sixth.....	2	100	.....	117	91	12	38	72
Fifth.....	21	70	9	864	93	64	155	76
Fourth.....	127	80	31	4,523	92	388	695	80
Third.....	315	82	67	9,629	93	719	1,499	79
Second.....	611	86	198	14,904	91	1,399	2,770	82
First.....	1,999	48	2,143	30,873	80	7,704	10,163	73
Total.....	3,075	56	2,448	61,003	86	10,286	15,320	76
								4,960

THIRD TERM (12 WEEKS).

Seventh.....	.....	.....	.....	3	100	.....	.....	.....
Sixth.....	9	100	.....	115	71	46	.....	.....
Fifth.....	8	67	4	904	82	200	35	80
Fourth.....	111	71	46	4,304	82	968	140	63
Third.....	186	62	115	9,132	79	2,446	258	65
Second.....	354	60	232	14,791	77	4,414	574	71
First.....	1,156	39	1,791	30,361	65	16,724	2,434	63
Total.....	1,824	45	2,188	59,610	71	24,798	3,441	64
								1,918

TABLE XIV.—*Pupils taking work in manual training.*

Month.	Grade—					Total.
	Sixth.	Seventh.	Eighth.	Ninth.	Tenth.	
October.....	1,102	1,250	1,055	445	133	3,985
November.....	1,015	1,242	1,005	461	164	3,887
December.....	1,082	1,231	1,082	452	176	4,023
January.....	1,001	1,212	1,084	554	203	4,054
February.....	949	1,208	1,038	478	199	3,872
March.....	956	1,188	1,063	392	309	3,908
April.....	897	1,178	1,022	431	228	3,756
May.....	879	1,154	1,018	428	216	3,695
June.....	861	1,166	1,059	430	233	3,749
Average.....	971	1,203	1,047	452	207	3,881

TABLE XV.—*Pupils taking work in home economics.*

Month.	Grade—					Total.
	Sixth.	Seventh.	Eighth.	Ninth.	Tenth.	
October.....	1,127	1,194	1,152	627	268	4,368
November.....	1,115	1,260	1,133	534	377	4,419
December.....	1,205	1,277	1,215	614	356	4,667
January.....	1,210	1,281	1,187	611	310	4,599
February.....	1,102	1,227	1,166	604	374	4,473
March.....	1,092	1,181	1,167	597	346	4,383
April.....	1,095	1,121	1,130	584	274	4,204
May.....	1,055	1,150	1,117	557	284	4,163
June.....	1,014	1,144	1,196	530	269	4,153
Average.....	1,113	1,204	1,162	584	318	4,381

TABLE XVI.—*Cost of instruction in manual training and average cost per boy for the nine months, 1913-14.*

Town.	Average number of boys.	Amount spent for lumber.	Average amount per boy.	Amount spent for other material.	Average amount per boy.	Total amount spent for manual training.	Average amount per boy.
San Juan.....	364	\$176.19	\$0.48	\$64.19	\$0.18	\$240.38	\$0.66
Rio Piedras.....	78	13.50	.17	11.93	.15	25.43	.32
Carolina.....	67	13.16	.20	81.82	1.22	94.98	1.42
Rio Grande.....	45	34.60	.77	23.53	.52	58.13	1.29
Fajardo.....	90	34.20	.38	10.20	.11	44.40	.49
Naguabo.....	75	6.25	.09	3.24	.04	9.49	.13
Vieques.....	54	20.21	.37	14.20	.26	34.41	.63
Humacao.....	94	23.60	.25	8.60	.09	32.20	.34
Yabucoa.....	71	3.70	.05	.81	.01	4.51	.06
Arroyo.....	46	12.00	.26	13.00	.28	25.00	.54
Patillas.....	15	37.95	2.53	7.43	.50	45.38	3.03
Juncos.....	48	86.12	1.79	12.37	.26	98.49	2.05
Gurabo.....	29	50.12	1.73	9.45	.33	59.57	2.06
Caguas.....	73	26.00	.36	3.89	.05	29.89	.41
Guayama.....	106	87.79	.83	30.62	.29	118.41	1.12
Salinas.....	26	17.00	.65	13.18	.51	30.18	1.16
Santa Isabel.....	35	26.73	.76	4.75	.13	31.48	.89
Cayey.....	78	77.06	.99	14.57	.18	91.63	1.17
Comerio.....	32	6.79	.21	7.90	.25	14.69	.46
Aibonito.....	52	24.42	.47	1.95	.04	26.37	.51
Barros.....	35	.84	.02	.87	.03	1.71	.05
Coamo.....	75	9.86	.13	.....	.....	9.86	.13
Juana Diaz.....	87	77.39	.89	10.57	.12	87.96	1.01
Ponce.....	335	50.94	.15	20.66	.06	71.60	.21
Guayanilla.....	40	15.20	.38	6.04	.15	21.24	.53
Peñuelas.....	49	2.80	.06	11.94	.24	14.74	.30
Yauco.....	117	60.08	.53	10.22	.09	70.30	.62
San German.....	92	59.60	.65	13.64	.15	73.24	.80
Cabo Rojo.....	155	55.17	.36	4.50	.03	59.67	.39
Lajas.....	66	32.90	.50	2.96	.04	35.86	.54
Mayaguez.....	239	40.30	.17	10.10	.05	50.40	.22
Maricao.....	29	24.06	.83	13.86	.48	37.92	1.31
Añasco.....	73	27.30	.37	5.30	.07	32.60	.44
Aguada.....	30	.....	.....	3.92	.13	3.92	.13
Lares.....	85	34.25	.40	9.60	.11	43.85	.51
San Sebastian.....	64	21.10	.33	11.00	.17	32.10	.50
Aguadilla.....	95	3.00	.03	22.68	.24	25.68	.27
Isabela.....	22	15.00	.68	6.16	.28	21.16	.96
Quebradillas.....	42	15.95	.38	12.95	.31	28.90	.69
Utüado.....	66	40.70	.62	1.28	.02	41.98	.64
Adjuntas.....	68	42.66	.63	23.77	.35	66.43	.98
Camuy.....	42	17.74	.42	21.05	.50	38.79	.92
Arecibo.....	167	108.65	.65	88.66	.53	197.31	1.18
Manati.....	65	13.71	.21	24.63	.38	38.34	.59
Ciales.....	55	10.00	.18	41.75	.76	51.75	.94
Vega Baja.....	69	7.71	.11	6.55	.12	14.26	.23
Corozal.....	23	27.33	1.19	15.10	.66	42.43	1.85
Toa Baja.....	20	37.52	1.87	7.38	.37	44.90	2.24
Bayamon.....	98	41.55	.42	45.31	.46	86.86	.88
Total.....	3,881	1,670.70	.43	790.08	.20	2,460.78	.63

TABLE XVII.—*Cost of instruction in household economics and average cost per girl for the nine months, 1913-14.*

Town.	Average number of girls.	Amount spent for cooking.	Average amount per girl.	Amount spent for sewing.	Average amount per girl.	Total amount spent for household economics.	Average amount per girl.
San Juan.....	404	\$210.04	\$0.52	\$204.50	\$0.51	\$414.54	\$1.03
Rio Piedras.....	94	76.63	.82	91.36	.97	167.99	1.79
Carolina.....	94	68.95	.73	52.95	.56	121.90	1.29
Rio Grande.....	57	82.32	1.44	41.09	.72	123.41	2.16
Fajardo.....	120	78.74	.66	60.13	.50	138.87	1.16
Naguabo.....	58	42.67	.73	33.96	.59	76.63	1.23
Vieques.....	48	48.00	1.00	39.27	.82	87.27	1.82
Humacao.....	126	96.00	.76	58.00	.46	154.00	1.22
Yabucoa.....	50	68.37	1.37	49.89	1.00	118.26	2.37
Arroyo.....	70	31.00	.44	19.75	.28	50.75	.72
Patillas.....	20	25.27	1.26	17.75	.89	43.02	2.15
Juncos.....	61	63.93	1.05	41.87	.69	105.80	1.74
Gurabo.....	30	26.79	.89	35.13	1.17	61.92	2.06
Caguas.....	151	105.71	.70	.36	.....	106.07	.70
Guayama.....	114	52.86	.46	62.27	.55	115.13	1.01
Salinas.....	36	34.42	.96	34.38	.96	68.80	1.92
Santa Isabel.....	28	31.86	1.14	32.73	1.17	64.59	2.31
Cayey.....	139	82.27	.59	49.54	.36	131.81	.95
Comerio.....	23	44.16	1.92	29.83	1.30	73.99	3.22
Aibonito.....	52	139.11	2.64	49.45	.95	188.56	3.59
Barros.....	14	28.47	2.73	9.72	.69	38.19	3.42
Coamo.....	95	46.15	.49	69.09	.73	115.24	1.22
Juana Diaz.....	68	133.13	1.96	48.45	.71	181.58	2.67
Ponce.....	423	180.80	.43	47.43	.11	228.23	.54
Guayanilla.....	41	52.19	1.27	21.11	.51	73.30	1.78
Peñuelas.....	35	19.84	.57	7.58	.22	27.42	.79
Yauco.....	154	81.95	.53	68.77	.45	150.72	.98
San German.....	135	90.02	.67	76.58	.57	166.60	1.24
Cabo Rojo.....	109	88.80	.82	63.09	.59	151.89	1.41
Lajas.....	25	38.46	.74	48.63	.93	87.09	1.67
Mayaguez.....	338	66.46	.20	105.65	.31	172.11	.51
Maricao.....	19	14.83	.78	19.53	1.03	34.36	1.81
Añasco.....	68	69.16	1.02	31.95	.47	101.11	1.49
Aguada.....	16	29.30	1.83	32.93	2.06	62.23	3.89
Lares.....	97	88.71	.91	51.10	.53	139.81	1.44
San Sebastian.....	24	45.06	1.88	28.98	1.21	74.04	3.09
Aguadilla.....	95	55.57	.59	47.57	.50	103.14	1.09
Isabela.....	29	21.57	.74	19.89	.68	41.46	1.42
Quebradillas.....	29	27.15	.94	22.85	.79	50.00	1.73
Utua.....	94	76.64	.82	14.36	.15	91.00	.97
Adjuntos.....	53	48.39	.91	33.17	.65	81.56	1.56
Camuy.....	25	46.99	1.88	20.65	.83	67.64	2.71
Arecibo.....	191	107.46	.56	92.04	.48	199.50	1.04
Manatí.....	81	75.55	.93	48.87	.60	124.42	1.53
Ciales.....	52	16.20	.31	8.05	.14	24.25	.46
Vega Baja.....	56	25.12	.45	8.62	.16	33.74	.61
Corozal.....	23	32.88	1.43	15.64	.68	48.52	2.11
Toa Baja.....	20	36.50	1.83	14.40	.72	50.90	2.55
Bayamon.....	116	83.14	.72	44.16	.38	127.30	1.10
Catano.....	54	58.41	1.08	29.82	.55	88.23	1.63
Total.....	4,381	3,194.09	.73	2,154.89	.49	5,348.98	1.22

TABLE XVIII.—*Pupils taking work in agriculture.*

Month.	Grade.						Rural schools.	Total common schools.
	Sixth.	Seventh.	Eighth.	Ninth.	Tenth.	Total.		
October.....	1,498	1,227	1,016	314	55	4,110	43,465	47,575
November.....	1,504	1,219	1,000	310	52	4,085	44,979	48,064
December.....	1,474	1,147	975	301	52	3,949	45,755	49,704
January.....	1,339	1,152	938	288	44	3,761	47,348	51,109
February.....	1,468	1,170	983	269	42	3,932	46,731	50,663
March.....	1,394	1,164	967	271	46	3,842	45,440	49,282
April.....	1,363	1,110	902	226	40	3,641	43,142	46,783
May.....	1,381	1,165	959	239	36	3,780	42,283	46,063
June.....	1,364	1,161	961	235	37	3,758	40,391	44,149
Average.....	1,420	1,168	967	272	45	3,873	44,392	48,265

TABLE XIX.—*Pupils in each grade receiving instruction in drawing from special teachers, 1913-14.*

Month.	Grade.									
	First.	Second.	Third.	Fourth.	Fifth.	Sixth.	Seventh.	Eighth.	Second-ary.	Total.
October.....	7,856	6,009	4,512	3,384	2,515	1,662	1,327	1,233	310	28,808
November.....	8,933	6,978	4,863	3,511	2,663	1,996	1,403	1,363	353	32,063
December.....	9,000	6,780	4,818	3,237	2,693	1,789	1,441	1,268	330	31,356
January.....	8,365	6,472	4,403	3,363	2,290	1,670	1,324	1,293	369	29,549
February.....	8,557	6,757	4,665	3,588	2,589	1,765	1,390	1,392	316	31,019
March.....	8,985	6,847	4,883	3,513	2,502	1,832	1,339	1,383	243	31,527
April.....	8,454	6,733	5,027	3,322	2,582	1,831	1,286	1,321	275	30,831
May.....	8,076	6,312	4,349	3,300	2,321	1,609	1,172	1,268	251	38,658
June.....	8,985	6,518	4,667	3,423	2,537	1,792	1,274	1,334	279	30,809
Average...	8,579	6,601	4,687	3,405	2,521	1,772	1,328	1,317	303	30,513

TABLE XX.—*Pupils in each grade receiving instruction in music from special teachers, 1913-14.*

Month.	Grade.									
	First.	Second.	Third.	Fourth.	Fifth.	Sixth.	Seventh.	Eighth.	Second-ary.	Total.
October.....	7,335	5,889	4,164	3,383	2,122	1,833	1,205	1,220	165	27,316
November.....	7,522	6,028	4,154	2,698	2,169	1,882	1,196	1,218	238	27,105
December.....	7,400	6,086	4,056	3,206	2,182	1,971	1,218	1,263	285	27,667
January.....	8,028	6,789	4,279	4,062	2,554	1,964	1,308	1,399	431	30,814
February.....	8,086	6,180	4,084	3,321	2,317	1,918	1,025	1,516	348	28,795
March.....	8,365	6,261	4,342	3,368	2,326	1,877	1,109	1,213	296	29,157
April.....	7,685	6,168	3,801	3,478	2,185	1,950	1,206	1,289	343	28,105
May.....	8,046	5,785	4,178	3,389	2,276	1,922	1,199	1,277	381	28,453
June.....	7,628	6,008	3,995	3,253	2,254	1,840	1,095	1,273	280	27,632
Average...	7,788	6,133	4,117	3,351	2,265	1,906	1,173	1,296	308	28,338

TABLE XXI.—*Statistics on school libraries.*

Municipality.	Graded schools.				Rural schools.			Other libraries.						
	Number of volumes.	Books drawn.	Cost of maintenance.	Average number of hours open daily.	Average daily attendance.	Number of libraries.	Number of volumes.	Number of books drawn.	Number of libraries.	Number of volumes.	Total number of books drawn.	Cost of maintenance.	Average number of hours open daily.	Average daily attendance.
San Juan.....	879	675				1	86	60	2	5,500	6,557	\$2,120	3	65
Rio Piedras.....	658	357				1	98	45	1	7,000		720	6	80
Trujillo Alto.....	200	200		2	25					35			4	4
Carolina.....	400			6		2								
Rio Grande.....	1,200		\$360.00	2	40									
Lolita.....	334			6										
Najardo.....	488		90.00	6		18	1,375		1	600		320	2	15
Vaquero.....	248	105		2	8									
Humacao.....	190	364		5										
Arroyo.....	200			2	10	1	10							
Patillas.....	45	20		1	14	3	325	775						
Juncos.....	400	600	55.00	1				558						
Guabo.....	400	750	25.00											
Caguas.....	358	75												
San Lorenzo.....	237													
Guayama.....	1,464	250		5	10									
Salinas.....	183													
Santa Isabel.....	130			3	25									
Cayey.....	350	302		1										
Cidra.....	250	168		3										
Comerio.....	700	200				2	107	45						
Agua Buenas.....	100	25				2	99	65						
Naranjito.....	606	125				1	44	20						
Altamira.....	400	50	64.39	2	7		56	10						
Barraquiteras.....														
Barros.....	161	100		1		1	168	158		230	25		4	5
Coamo.....						3	446							
Juana Diaz.....	250	500		7	15	4								
Ponce.....	1,255	647	90.00	4	70							600	6	60
Guayanilla.....	300		120.00	5	25					550		150	3	16
Peñuelas.....	445	88		6						600				
Yauco.....	469	1,630	24.00	2	18	20	763	1,195		2,265	18,100	380	3	140
San German.....	1,150	3,650	25.00	2	20									
Cabo Rojo.....	850	800		1½	35									

1 Normal school library.

TABLE XXI.—*Statistics on school libraries—Continued.*

Municipality.	Graded schools.					Rural schools.			Other libraries.					
	Number of vol- umes.	Books drawn.	Cost of main- tenance.	Average number of hours open daily.	Average daily attend- ance.	Number of libra- ries.	Number of vol- umes.	Number of books drawn.	Number of libra- ries.	Number of vol- umes.	Total number of books drawn.	Cost of main- tenance.	Average number of hours open daily.	Average daily attend- ance
Leajas.....	650	120												
Mayaguez.....	660	2,138	285.00	2	25									
Maricao.....	1,060	856	141.00	2	16	2	87	139				360	4	50
Las Marias.....	680	534		1		2	154	187						
Afiasco.....	1,200	67		1	25	2	140	69						
Rincon.....	275													
Aguada.....	620	160	100.00	2	20									
Lares.....	386	110		1½	3									
San Sebastian.....	1,214					1	52	30				100	2	
Aguadilla.....														
Isabela.....	159													
Quebradillas.....	285													
Utua.....														
Adjuntas.....	100	100	5.00	1½	25							204	3	10
Camuy.....	1,132	120	187.70	2	10									
Hatillo.....	745	90	161.81	2	8									
Arecibo.....	1,125	4,600	144.00	2	25	1	100	150				1,240	3	60
Manati.....	904	45	274.00	2	39	2	103	22						
Barceloneta.....						1	17	12						
Ciales.....	245													
Vega Baja.....	211			2	26									
Vega Alta.....	176													
Corozal.....	250	200		2	10	2	95	35						
Morovis.....	90	50		2	10	2	115							
Tea Baja.....	485		305.00	4	29									
Bayamon.....	600		24.00	2	30									
Total.....	28,575	20,871	2,480.90	106.50	648	80	4,840	3,575	13	23,114	83,740	6,194	43	510

TABLE XXII.—School buildings, June, 1914.

Municipality.	Buildings owned.				Buildings rented.				Total buildings.		Grand total buildings.	Total rooms.		Grand total rooms.
	By school board.		Number of rooms.		Number.		Rooms.		Urban.	Rural.		Urban.	Rural.	
	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.						
San Juan.....	10	.....	81	.....	8	.....	38	.....	18	.....	18	119	.....	119
Rio Piedras.....	2	.....	8	.....	.....	10	.....	10	.....	2	.....	20	5	18
Trujillo Alto.....	1	2	5	.....	2	.....	.....	16	.....	1	.....	8	17	33
Carolina.....	4	3	12	.....	2	.....	5	.....	6	.....	19	25	19	36
Rio Grande.....	2	3	10	.....	10	.....	12	.....	4	.....	13	23	14	29
Loiza.....	.....	.....	.....	.....	10	.....	14	.....	13	.....	10	15	24	37
Fajardo.....	2	.....	21	.....	2	.....	3	.....	15	.....	11	7	3	8
Ceiba.....	.....	.....	.....	.....	2	.....	5	.....	8	.....	2	10	5	13
Luquillo.....	.....	.....	.....	.....	2	.....	2	.....	2	.....	2	8	8	16
Naguabo.....	.....	.....	.....	.....	9	.....	14	.....	15	.....	9	27	14	41
Vieques.....	2	.....	8	.....	3	.....	7	.....	5	.....	8	13	9	22
Humacao.....	3	1	31	.....	1	.....	13	.....	11	.....	3	13	31	48
Las Piedras.....	2	2	3	.....	3	.....	11	.....	11	.....	2	13	3	15
Yabucoa.....	2	3	9	.....	6	.....	14	.....	5	.....	17	22	14	38
Maunabo.....	1	3	5	.....	3	.....	.....	.....	.....	.....	1	9	5	14
Arroyo.....	2	1	8	.....	1	.....	5	.....	6	.....	8	9	9	18
Patillas.....	1	3	4	.....	2	.....	8	.....	1	.....	3	12	9	21
Juncos.....	1	6	1	.....	2	.....	10	.....	4	.....	3	16	8	29
Gurabo.....	1	3	1	.....	2	.....	6	.....	3	.....	3	12	17	32
Caguas.....	1	2	16	.....	2	.....	9	.....	6	.....	4	16	7	23
San Lorenzo.....	1	2	6	.....	2	.....	20	.....	14	.....	7	22	30	55
Guayama.....	2	.....	10	.....	5	.....	11	.....	4	.....	13	15	10	24
Salinas.....	2	.....	10	.....	1	.....	11	.....	15	.....	7	22	27	42
Santa Isabel.....	2	8	9	.....	2	.....	3	.....	11	.....	3	16	13	26
Chely.....	2	8	9	.....	1	.....	1	.....	3	.....	8	18	10	36
Comerio.....	1	8	4	.....	1	.....	12	.....	12	.....	22	16	19	39
Acuas Buenas.....	1	2	7	.....	1	.....	3	.....	10	.....	14	7	14	23
Naranjito.....	1	4	4	.....	2	.....	12	.....	2	.....	12	9	6	16
Albionito.....	1	5	4	.....	2	.....	5	.....	2	.....	9	12	4	15
Barraquitas.....	2	1	10	.....	.....	11	.....	.....	1	.....	11	12	10	22
Barros.....	2	4	6	.....	.....	7	.....	.....	2	.....	13	14	6	27
Coamo.....	2	3	5	.....	3	.....	20	.....	1	.....	11	13	5	28
Juana Diaz.....	2	.....	10	.....	2	.....	19	.....	1	.....	24	15	23	37
Ponce.....	11	1	133	.....	2	.....	5	.....	4	.....	26	37	15	41
Guayanilla.....	1	5	8	.....	12	.....	7	.....	4	.....	39	43	15	56
Pefuelas.....	2	1	4	.....	.....	44	.....	.....	11	.....	45	56	133	183
Yauco.....	1	1	5	.....	5	.....	8	.....	6	.....	20	12	10	26
Guanica.....	1	1	5	.....	4	.....	5	.....	5	.....	14	19	10	25
	2	17	18	.....	1	.....	13	.....	3	.....	14	32	15	51
	2	.....	6	.....	2	.....	12	.....	3	.....	29	12	30	13
	1	.....	.....	.....	1	.....	6	.....	1	.....	4	4	1	13

TABLE XXII.—*School buildings, June, 1914—Continued.*

Municipality.	Buildings owned.				Buildings rented.				Total buildings.		Grand total buildings.	Total rooms.		Grand total rooms.
	By school board.		Number of rooms.		Number.		Rooms.		Urban.	Rural.		Urban.	Rural.	
	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.						
San German.....	2	2	14	2	2	22	5	24	4	24	28	19	26	45
Sabana Grande.....	5	5	4	4	4	4	10	4	5	9	14	14	9	23
Cabo Rojo.....	1	5	4	5	6	16	19	17	7	21	28	23	22	45
Lajas.....	1	10	4	10	3	9	3	9	4	19	23	7	19	26
Mayaguez.....	5	16	55	19	.....	15	3	15	5	31	36	55	34	89
Horniqueiros.....	.....	.....	.....	.....	2	6	4	6	2	6	8	4	6	10
Maricao.....	1	6	4	7	3	5	4	4	4	11	15	8	13	21
Las Marias.....	1	7	4	8	.....	10	.....	10	1	17	18	4	18	22
Añasco.....	2	6	10	6	.....	12	1	12	3	18	21	11	18	29
Rincón.....	.....	.....	.....	.....	1	9	4	10	1	9	10	4	10	14
Aguada.....	1	3	5	3	2	12	3	15	3	15	18	8	15	23
Lares.....	2	6	6	6	3	20	5	22	5	26	31	11	28	39
San Sebastian.....	1	4	4	4	3	21	7	21	4	25	29	11	25	36
Aguadilla.....	3	4	24	5	.....	15	7	16	3	19	22	24	21	45
Moca.....	1	6	4	6	.....	6	.....	6	2	12	14	6	12	18
Isabela.....	1	3	4	3	1	18	5	19	3	22	25	9	22	31
Quebradillas.....	2	3	6	3	2	8	3	8	4	11	15	9	11	20
Utúado.....	.....	9	.....	10	7	33	17	33	7	42	49	17	43	60
Adjuntas.....	1	11	4	11	3	10	6	11	4	21	25	11	21	32
Jayuya.....	.....	1	.....	1	3	11	7	11	3	12	15	6	12	18
Camuy.....	2	11	4	12	2	5	4	5	4	16	20	8	17	25
Hatillo.....	2	8	7	9	2	4	2	4	4	12	16	9	13	22
Arecibo.....	4	11	62	16	2	37	2	37	5	54	64	64	53	117
Manatí.....	1	5	8	6	4	8	9	9	6	13	18	17	15	32
Barceloneta.....	.....	1	.....	4	2	2	6	8	2	9	11	6	12	18
Ciales.....	2	.....	9	.....	2	23	2	24	3	23	26	11	24	35
Vega Baja.....	1	2	8	2	2	15	6	15	3	17	20	14	17	31
Vega Alta.....	1	1	6	1	.....	10	.....	10	1	11	12	6	11	17
Corozal.....	1	5	6	5	.....	11	.....	11	1	16	17	6	16	22
Morovis.....	.....	.....	.....	6	.....	8	5	10	1	16	17	5	16	21
Toa Baja.....	2	1	6	1	2	8	4	8	4	9	13	10	9	19
Toa Alta.....	.....	.....	.....	6	1	8	5	8	1	14	15	5	14	19
Dorado.....	.....	.....	.....	6	3	6	5	6	3	7	10	5	7	12
Bayamon.....	.....	.....	.....	2	2	17	26	18	16	19	35	39	20	59
Guánabo.....	4	2	13	2	12	9	4	11	2	2	13	4	13	17
Culebra.....	.....	2	.....	2	.....	.....	.....	.....	.....	2	2	.....	2	2
Total.....	120	296	777	319	170	886	400	919	290	1,182	1,472	1,177	1,238	2,415

TABLE XXIII.—School buildings owned by *The People of Porto Rico* and used exclusively for school purposes, and number of rooms in each building, June, 1914.

Municipality.	Urban—number of rooms.																					Rural—number of rooms.				Total rooms.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	19	20	21	23	24	30	1	2	3	4	
San Juan.....		3			1	1	1				1	1			1			1					8			81
Rio Piedras.....		1										1										2				22
Trujillo Alto.....					1																	2				7
Carolina.....								1														3				15
Rio Grande.....	2	1						1														3				21
Fajardo.....									1			1														9
Naguabo.....																						3	1			3
Vieques.....																						1				4
Humacao.....									1							1						1				35
Las Piedras.....																						4				4
Yabucoa.....	1	1						1														1				15
Maunabo.....																							3			8
Arroyo.....	1				1			1														3				9
Patillas.....				1																		1				7
Juncos.....									1													3				7
Gurabo.....	1																					6				7
Caguas.....	1																					3				4
San Lorenzo.....															1							2				18
Guayama.....																						2				8
Salinas.....				1	1	1																				10
Santa Isabel.....								1														2				12
Cayey.....	1																					8				17
Cidra.....				1																		2				12
Comerio.....																						2				6
Agua Buenas.....							1															2				9
Naranjito.....				1																		4				8
Atotonilco.....				1			1															5				9
Barranquitas.....				1																		1				11
Barros.....	1				1																	3				10
Coamo.....				1		1																3				8
Juana Diaz.....																						10	1			13
Ponce.....	1				1		2	1		1		1			3							1				20
Guayanilla.....																						1				134
Peñuelas.....				1	1																	5				9
Yauco.....													1									16	1			36
Guánica.....																						2				6
San German.....				1																		5				9
Sabana Grande.....									1													2				6
Cabo Rojo.....				1																		5				9

TABLE XXIII.—School buildings owned by *The People of Porto Rico* and used exclusively for school purposes, and number of rooms in each building, June, 1914—Continued.

Municipality.	Urban—number of rooms.																					Rural—number of rooms.				Total rooms.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	16	19	20	21	23	24	30	1	2	3	4	
Lajas.....				1		1								1		1						10				14
Mayaguez.....																						13	3			74
Maricao.....				1				2								1						5				11
Las Marias.....				1																		6	1			12
Añasco.....				1		1																6				16
Aguada.....					1																	6				8
Lares.....																						6				12
San Sebastian.....		1																				4				8
Aguadilla.....				1								1										3	1			29
Moca.....				1				1														6				10
Isabela.....				1																		3				7
Quetradillas.....				1																		3				9
Utúado.....		1																				6				10
Adjuntas.....				1																		1				15
Jayuya.....																						3	1			10
Canny.....		2																				8				16
Hatillo.....			1																	1		7	3	1		78
Arecibo.....	1													1								4	1			14
Manati.....								1																1		9
Barceloneta.....																										10
Ciales.....			1																			2				17
Vega Baja.....								1														1				11
Vega Alta.....																						5				6
Corozal.....								1														6				7
Morovis.....																						1				6
Toa Baja.....				1																		6				1
Toa Alta.....																						1				1
Dorado.....																						2				15
Bayamon.....	1	1				1																2				2
Guamabo.....																						2				2
Culebra.....																						2				2
Total.....	12	16	2	28	8	16	2	11	3	1	2	5	1	2	5	1	1	1	1	1	1	276	18	1	1	1,096

TABLE XXIV.—*Teachers' examinations.*

	August, 1913.		April, 1914.		
	Candi- dates.	Passed.	Candi- dates.	Passed.	Credits in some subjects.
Life graded.....	2				
Life rural.....	2				
Principals.....	8	8	37	2	39
Graded.....	192	102	338	14	252
Rural.....	742	521	588	65	392

TABLE XXV.—*High-school diplomas issued by department.*

Year.	Scientific.	Commercial.
1904.....	6	
1905.....	4	
1906.....	17	
1907.....	18	17
1908.....	16	16
1909.....	14	41
1910.....	25	27
1911.....	31	23
1912.....	66	57
1913.....	66	138
1914.....	111	146
Total.....	374	365

¹ Commercial course extended from two to four years.TABLE XXVI.—*Number of licenses of each class.*

Principals.....	¹ 256
Graded.....	¹ 1,511
Rural.....	1,501
English.....	153
Special.....	² 249
Total.....	3,670

TABLE XXVII.—*Summary of visits of inspection made by supervising principals and assistants, 1913-14.*

Municipality.	Number of visits.			Actual time spent in schools.		Average time per visit (minutes).	Average number of visits per teacher.
	Urban schools.	Rural schools.	Total by districts.	Hours	Minutes.		
Porto Rico.....	17,398	10,157	27,555	13,878	25	30.2	10.7
San Juan*.....	1,601		1,601	632	50	23.7	10.0
Rio Piedras*.....	256	116	502	252	43	30.2	9.8
Trujillo Alto.....	81	49					
Carolina*.....	244	140	384	243	31	38.2	11.3
Rio Grande*.....	124	157	543	272	48	30.1	9.1
Loiza.....	133	129					
Fajardo*.....	346	133	479	239	50	30.0	8.0
Naguabo*.....	208	155	555	253	56	27.5	10.3
Vieques.....	120	72					
Humacao*.....	283	181	464	208	30	27.0	7.3
Yabucoa*.....	191	217	538	290		32.3	10.3
Maunabo.....	57	73					

¹ 209 principals and 1,128 graded with authority to teach in English, making a total of 1,337 licenses known as English graded.² 93 are duplicates; special licenses issued to teachers holding licenses as principal, graded, or rural.

TABLE XXVII.—*Summary of visits of inspection made by supervising principals and assistants, 1913-14—Continued.*

Municipality.	Number of visits.			Actual time spent in schools.		Average time per visit (minutes).	Average number of visits per teacher.
	Urban schools.	Rural schools.	Total by districts.	Hours	Minutes.		
Arroyo*.....	150	95	493	208	40	25.4	10.1
Paillas.....	100	148	.....	.....	.....	.....	.....
Juncos*.....	391	129	838	518	15	37.1	17.1
Gurabo.....	210	108	.....	.....	.....	.....	.....
Caguas*.....	320	130	632	320	59	30.5	7.7
San Lorenzo.....	116	66	.....	.....	.....	.....	.....
Guayama*.....	530	148	678	286	.....	27.3	13.8
Salinas*.....	301	176	780	303	.....	23.3	17.0
Santa Isabel.....	201	102	.....	.....	.....	.....	.....
Cayey*.....	388	149	758	433	57	34.3	13.1
Cidra.....	120	101	.....	.....	.....	.....	.....
Comerio*.....	251	124	640	298	15	28.0	11.6
Aguas Buenas.....	53	73	.....	.....	.....	.....	.....
Naranjito.....	57	82	.....	.....	.....	.....	.....
Aibonito*.....	314	109	578	302	40	31.4	13.4
Barranquitas.....	69	86	.....	.....	.....	.....	.....
Barros*.....	252	254	506	241	15	28.6	15.8
Coamo*.....	309	198	507	346	18	39.8	13.0
Juana Diaz*.....	252	417	669	312	40	28.0	11.5
Ponce*.....	1,052	441	1,493	590	45	23.7	8.2
Guayanilla*.....	171	92	500	297	35	35.7	9.6
Peñuelas.....	149	88	.....	.....	.....	.....	.....
Yauco*.....	679	284	963	498	50	31.1	13.2
San German*.....	257	167	590	231	20	23.5	7.3
Sabana Grande.....	128	38	.....	.....	.....	.....	.....
Cabo Rojo*.....	352	174	704	295	50	25.2	9.0
Lajas.....	87	91	.....	.....	.....	.....	.....
Mayaguez*.....	760	334	1,197	614	18	30.8	10.0
Hormigueros.....	49	54	.....	.....	.....	.....	.....
Maricao*.....	192	99	542	297	54	33.0	12.9
Las Marias.....	92	159	.....	.....	.....	.....	.....
Añasco*.....	244	108	633	263	45	25.0	8.8
Rincon.....	48	58	.....	.....	.....	.....	.....
Aguada.....	122	53	.....	.....	.....	.....	.....
Lares.....	369	332	701	414	21	35.5	15.6
San Sebastian*.....	184	231	415	283	20	41.2	11.2
Agua lilla*.....	338	175	654	257	30	23.6	9.8
Moca.....	69	72	.....	.....	.....	.....	.....
Isabela*.....	201	231	665	363	.....	32.8	13.0
Quebra lillas.....	126	107	.....	.....	.....	.....	.....
Utua*.....	357	325	682	499	44	44.0	11.0
Adjuntas*.....	89	112	420	203	25	29.1	8.2
Jayuya.....	57	112	.....	.....	.....	.....	.....
Camuy*.....	150	138	522	268	35	30.9	11.0
Hatillo.....	97	137	.....	.....	.....	.....	.....
Arecibo*.....	655	441	1,096	649	4	35.5	11.0
Manati*.....	218	92	454	235	36	31.2	8.4
Baceloneta.....	82	62	.....	.....	.....	.....	.....
Ciales*.....	104	205	309	165	.....	32.0	8.8
Vega Baja*.....	493	163	826	407	50	29.6	17.2
Vega Alta.....	92	78	.....	.....	.....	.....	.....
Corozal*.....	267	135	558	243	55	26.2	12.1
Morovis.....	58	98	.....	.....	.....	.....	.....
Toa Baja*.....	178	85	607	366	11	36.2	11.9
Toa Alta.....	80	130	.....	.....	.....	.....	.....
Dorado.....	69	65	.....	.....	.....	.....	.....
Bayamon*.....	589	147	879	474	30	32.6	10.7
Guainabo.....	66	77	.....	.....	.....	.....	.....

The headquarters of the 41 school districts are indicated by an asterisk (*) after the respective municipalities.

TABLE XXVIII.—*Financial statement, 1913-14, regular appropriations.*

RECEIPTS.

Regular appropriation for the fiscal year ending June 30, 1914.....	\$1,442,490.00
Additional appropriation.....	528,250.00
	<u>1,970,740.00</u>

DISBURSEMENTS.

Office:	
Salaries, office of the commissioner.....	\$46, 929. 05
Contingent expenses—	
Incidentals.....	13, 858. 12
Postage.....	1, 500. 00
	<u>\$62, 287. 17</u>
Common schools:	
Salaries, common schools.....	1, 347, 165. 02
Contingent expenses, incidentals.....	28, 261. 06
Textbooks and school supplies.....	129, 681. 99
	<u>1, 505, 108. 07</u>
Construction of industrial and agricultural schools.....	15, 503. 06
Equipment and maintenance of industrial and agricultural schools....	44, 471. 83
High schools:	
Salaries, high schools.....	\$67, 968. 12
Contingent expenses—	
Incidentals.....	18, 967. 87
Water.....	77. 84
Lighting.....	32. 40
	<u>87, 046. 23</u>
Summer institutes and general lecture work.....	757. 22
Scholarships:	
Instruction and training of young men from Porto Rico in the United States.....	8, 250. 00
Technical education of Porto Rican students in the United States.....	4, 916. 66
Education of young Porto Rican women in the United States.....	2, 291. 66
Scholarships in the high schools of Porto Rico....	8, 561. 70
	<u>24, 020. 02</u>
Balance on hand June 30, 1914, regular appropriation..	3, 970. 35
Balance on hand June 30, 1914, additional appropriation	227, 576. 05
	<u>231, 546. 40</u>
Total.....	<u>1, 970, 740. 00</u>

TABLE XXIX.—*No fiscal year appropriations.*

COMMON-SCHOOL EQUIPMENT.

RECEIPTS.

Balance on hand July 1, 1913.....	\$638. 46
Repayment by school boards and others.....	4, 374. 47
Total.....	<u>5, 012. 93</u>

EXPENDITURES.

School supplies.....	116. 00
Balance on hand June 30, 1914.....	4, 896. 93
Total.....	<u>5, 012. 93</u>

PURCHASE AND CONSTRUCTION OF RURAL SCHOOL BUILDINGS.

Appropriation.....	40, 000. 00
Buildings erected to date.....	38, 963. 28
Balance on hand June 30, 1914.....	<u>1, 036. 72</u>

SCHOOL EXTENSION IN PORTO RICO.

RECEIPTS.

Balance on hand July 1, 1913:	
General fund.....	1, 835. 40
Repayment by school boards.....	325. 00
Total.....	<u>2, 160. 40</u>

EXPENDITURES.

School site, Sabana Grande.....	\$600. 00
Balance on hand June 30, 1914:	
General fund.....	1, 560. 40
Total.....	<u>2, 160. 40</u>

SCHOOL-BUILDING FUND.

RECEIPTS.

Balance on hand July 1, 1913:	
General fund.....	16, 230. 05
Erection of buildings.....	45, 259. 78
Repayments by school boards.....	9, 299. 59
Total.....	<u>70, 789. 42</u>

EXPENDITURES.

For school buildings and repairs.....	36, 832. 79
Balance on hand June 30, 1914:	
General fund.....	\$25, 529. 64
Erection of buildings—	
Aibonito.....	7, 957. 80
Arroyo.....	53. 80
Ciales.....	208. 06
Comerio.....	207. 33
	<u>33, 956. 63</u>
Total.....	<u>70, 789. 42</u>

TABLE XXX.—*Expenditures for textbooks and school supplies, 1913–14.*

Textbooks and school supplies.....	\$129, 681. 99
Contingent expenses:	
Common schools.....	22, 999. 03
High schools.....	18, 967. 87
Equipment and maintenance of industrial and agricultural schools.....	42, 934. 83
Common-school equipment (no fiscal year).....	116. 00
Total.....	<u>214, 699. 72</u>

COMMON-SCHOOL TEXTBOOKS.

On hand June 30, 1913.....	696, 599
Purchased during year.....	260, 101
Total.....	<u>956, 700</u>
Condemned during year.....	127, 867
On hand June 30, 1914.....	<u>828, 833</u>

HIGH-SCHOOL TEXTBOOKS.

On hand June 30, 1913.....	30, 448
Purchased during year.....	11, 305
Total.....	<u>41, 753</u>
Condemned during year.....	122
On hand June 30, 1914.....	<u>41, 631</u>
Common-school books.....	828, 833
High-school books.....	41, 631
Total on hand June 30, 1914.....	<u>870, 464</u>
Total books in storehouse June 30, 1914.....	<u>29, 629</u>

TABLE XXXI.—*Teachers' salaries, 1913–14.*

The appropriation "Salaries, common schools," as passed by the legislature of 1913, carried the sum of \$1,464,250 for the payment of supervising principals, teachers of agriculture, and all other teachers employed in the graded and rural schools of the island.

The amount paid for each of these three classes was as follows:

Supervising principals (12 months).....	\$50, 023. 30
Teachers of agriculture (12 months).....	30, 820. 00
All other teachers (9 months).....	1, 266, 366. 72
Total.....	1, 347, 210. 02

Common-school teachers, 1913-14.

Month.	Number of teachers.	Night schools.
1913.		
October	2, 366	544
November.....	2, 394	570
December.....	2, 439	
1914.		
January.....	2, 454	571
February.....	2, 431	502
March.....	2, 432	447
April.....	2, 435	
May.....	2, 426	
June.....	2, 419	

This gives an average of 2,431 day and 527 night school teachers working each school month, at an average monthly salary of \$58.91.

Repayments for days absent as provided by law, whereby for justifiable reasons teachers may be reimbursed up to 15 days, as compared with former years, is shown in the following statement:

Year.	Teachers.	Days absent.	Days repaid.	Amount.
1909-10.....	1, 644	6, 531	3, 280	\$6, 551. 18
1910-11.....	1, 692	7, 355	5, 499	10, 513. 54
1911-12.....	1, 776	8, 904	7, 215	13, 692. 20
1912-13.....	1, 855	7, 610	1, 958	4, 360. 74
1913-14.....	2, 431	7, 101	4, 750	13, 161. 57

TABLE XXXII.—*Salaries, high schools, 1913-14.*

The regular budget carried an appropriation of \$50,000 for salaries for high-school principals, teachers, and janitors, to which was added \$18,765 by transfer from the item "Extension and development of high schools," included in the additional budget.

From this total amount of \$68,765 payments were made as follows:

6 principals (2 at \$1,800, 2 at \$1,600, 1 at \$1,400, 1 at \$1,200).....	\$9, 383. 33
High-school teachers (1 at \$1,170, 3 at \$1,125, 8 at \$990, 20 at \$900, 11 at \$810) and industrial teachers (5 at \$1,125, 7 at \$990, 6 at \$900, 1 at \$810).....	56, 781. 12
Janitors (2 at \$360, 3 at \$240).....	1, 440. 00
	67, 604. 45
Absences repaid.....	363. 67
	67, 968. 12
Balance.....	796. 88
Total appropriation.....	68, 765. 00

TABLE XXXIII.—*Recapitulation.*

Appropriation.	Receipts.	Expenditures.
Regular and additional appropriations.....	\$1, 970, 740. 00	\$1, 739, 193. 60
School extension in Porto Rico.....	2, 160. 00	1, 560. 40
School-building fund.....	70, 789. 42	36, 832. 79
Purchase and construction of rural-school buildings.....	40, 000. 00	38, 963. 28
Miscellaneous funds.....	5, 012. 93	116. 00
Balance on hand June 30, 1914.....		272, 036. 28
Total.....	2, 088, 702. 35	2, 088, 702. 35

TABLE XXXIV.—*School-board finances—receipts and expenditures, 1913-14.*

Municipality.	Cash on hand June 30, 1913.	Receipts by the school board treasurers.	Retained by insular treasurer.	Aggregate resources.	Aggregate payments, including those by insular treasurer.	Cash balance June 30, 1914.
San Juan.....	\$31,125.32	\$83,519.77	\$11,510.38	\$126,155.47	\$110,739.45	\$15,416.02
Rio Piedras.....	11,120.66	6,067.08	2,186.16	19,373.90	7,863.98	11,509.92
Trujillo Alto.....	639.81	2,698.59	278.70	3,617.10	2,638.30	978.80
Carolina.....	2,979.35	6,876.55	681.11	10,537.01	8,341.22	2,195.79
Rio Grande.....	3,929.30	5,873.01	.....	9,802.31	4,211.44	5,590.87
Loiza.....	9,035.82	7,194.20	.....	16,230.02	4,131.65	12,098.37
Fajardo.....	11,192.22	17,901.51	1,344.60	30,438.33	26,069.63	4,368.70
Naguabo.....	5,429.81	6,128.03	.....	11,557.84	7,271.13	4,286.71
Vieques.....	6,719.76	9,227.70	.....	15,947.46	4,450.34	11,497.12
Humacao.....	6,647.45	26,160.47	3.71	26,811.63	15,189.37	11,622.26
Yabucoa.....	5,434.27	7,065.29	.....	12,499.56	8,498.38	4,001.18
Maunabo.....	636.28	1,882.38	367.42	2,886.08	2,067.94	818.14
Arroyo.....	596.33	3,887.52	742.34	5,226.19	4,486.79	739.40
Patillas.....	1,494.79	4,190.14	107.54	5,792.47	4,198.62	1,593.85
Juncos.....	3,929.62	7,052.41	.....	10,982.03	10,192.16	789.87
Gurabo.....	4,048.86	4,310.20	.....	8,359.06	4,334.85	4,024.21
Caguas.....	4,651.78	10,679.98	2,270.96	17,602.72	10,718.55	6,884.17
San Lorenzo.....	632.87	2,146.23	570.41	3,349.51	3,264.75	84.76
Guayama.....	6,889.75	13,024.77	.....	19,914.52	9,140.90	10,773.62
Salinas.....	10,255.02	10,796.09	1,015.76	22,066.87	13,263.07	8,803.80
Santa Isabel.....	2,230.76	7,328.88	.....	9,559.64	7,418.34	2,141.30
Cayey.....	2,564.86	8,197.94	.....	10,762.80	8,684.73	2,078.07
Cidra.....	829.73	2,388.54	262.17	3,480.44	3,064.50	415.94
Comerio.....	1,401.96	4,065.28	611.82	6,079.06	4,534.98	1,544.08
Aguas Buenas.....	430.69	1,450.32	.....	1,881.01	1,433.52	447.49
Naranjito.....	258.98	1,076.26	179.43	1,514.67	1,267.17	247.50
Aibonito.....	1,303.34	3,336.39	21.44	4,661.17	2,938.40	1,722.77
Barranquitas.....	361.30	1,663.26	.....	2,024.56	1,688.11	336.45
Barros.....	1,109.28	2,549.37	.....	3,658.65	2,837.85	820.80
Coamo.....	1,850.70	5,204.37	645.14	7,700.21	5,926.34	1,773.87
Juana Diaz.....	6,443.36	10,418.68	.....	16,862.04	9,230.93	7,631.11
Ponce.....	14,118.13	187,882.30	2,876.25	204,876.68	176,476.63	28,400.05
Guayanilla.....	1,803.54	4,349.58	349.47	6,502.59	5,373.09	1,129.50
Peñuelas.....	1,115.01	3,177.14	359.98	4,652.13	4,160.30	491.83
Yauco.....	3,600.57	11,010.38	1,045.20	15,656.15	15,407.26	248.89
San German.....	3,785.58	8,119.39	.....	11,904.97	6,718.73	5,186.24
Sabana Grande.....	298.55	1,889.25	236.49	2,424.29	1,611.43	812.86
Cabo Rojo.....	3,917.76	7,124.40	.....	11,042.16	6,961.66	4,080.50
Lajas.....	1,701.46	5,976.14	707.15	8,384.75	7,225.95	1,158.80
Mayaguez.....	17,624.94	24,976.29	4.46	42,605.69	20,352.96	22,252.73
Hormigueros.....	280.63	2,533.40	.....	2,814.03	1,715.80	1,098.23
Maricao.....	5,362.43	4,714.50	.....	10,076.93	5,001.32	5,075.61
Las Marias.....	2,601.52	4,714.34	.....	7,315.86	5,156.10	2,159.76
Añasco.....	1,132.28	5,021.22	725.42	6,878.92	5,839.60	1,039.32
Rincon.....	1,223.34	3,143.35	.....	4,366.69	2,469.93	1,896.76
Aguada.....	3,280.87	5,620.60	404.39	9,305.86	4,859.41	4,446.45
Lares.....	3,320.24	7,428.91	.....	10,749.15	6,771.00	3,978.15
San Sebastian.....	1,477.60	5,189.24	.....	6,666.84	5,198.74	1,468.10
Aguadilla.....	4,058.26	5,573.74	1,052.30	10,684.30	8,148.03	2,536.27
Moca.....	1,125.92	2,577.07	320.19	4,023.18	2,842.94	1,180.24
Isabela.....	1,132.61	3,606.96	200.00	4,939.77	3,578.53	1,361.24
Quebradillas.....	835.48	2,640.24	.....	3,475.72	2,759.45	716.27
Utua.....	4,331.96	7,779.01	.....	12,110.97	9,517.16	2,593.81
Ajuntas.....	1,975.57	3,729.84	.....	5,705.41	4,894.82	810.59
Jayuya.....	1,002.53	2,646.82	.....	3,649.35	2,553.55	1,095.80
Camuy.....	3,151.74	6,713.21	.....	9,864.95	5,398.11	4,466.84
Hatillo.....	1,138.44	3,923.68	.....	5,062.12	4,490.54	571.58
Arecibo.....	7,109.25	17,098.48	3,496.89	27,704.62	25,673.97	2,030.65
Manati.....	4,251.09	7,635.51	699.14	12,605.74	8,233.89	4,371.85
Barceloneta.....	5,291.79	9,314.57	.....	14,606.36	5,646.78	8,959.58
Ciales.....	1,808.05	4,280.13	547.91	6,636.09	5,784.34	851.75
Vega Baja.....	2,088.24	6,186.45	794.65	9,069.34	6,277.83	2,791.51
Vega Alta.....	12.28	9,260.45	4,578.40	13,851.13	11,241.52	2,609.61
Corozal.....	437.73	1,479.86	478.09	2,395.68	2,129.16	266.52
Morovis.....	867.74	2,284.99	.....	3,152.73	2,590.03	562.70
Toa Baja.....	3,567.00	5,978.17	161.33	9,706.50	5,577.25	4,129.25
Toa Alta.....	902.25	2,231.77	.....	3,134.02	1,878.40	1,255.62
Dorado.....	2,304.55	4,322.34	.....	6,626.89	3,665.60	2,961.29
Bayamon.....	5,149.15	11,371.92	.....	16,521.07	11,481.27	5,039.80
Guaynabo.....	509.31	2,138.21	.....	2,647.52	2,404.83	242.69
Total.....	259,869.62	700,025.06	41,836.80	1,001,731.48	728,165.30	273,566.18

¹ The accounts of the school board of Rio Piedras for the months of January to June, 1914, both inclusive, had not yet been received when closing this statement, and therefore this table presents only those from July to December, 1913, both inclusive.

TABLE XXXV.—School-board finances—Expenditures classified, 1913-14.

Municipality.	(A) Rent of school- houses.	(C) Salaries employees of school board.	(D) Contingent expenses, school board.	(E) School furniture and equipment.	(F) School and athletic material.	(G) Payments for con- struction of school buildings by school boards.	General expenses.	Total.
San Juan.....	\$10,800.00	\$11,151.68	\$139.20	\$5,366.44	\$96.68	\$60,378.77	\$11,206.30	\$99,229.07
Rio Piedras.....	986.00	979.92	14.90	1,428.50	37.56	2,344.03	1,508.47	5,377.92
Trujillo Alto.....	536.00	479.31	9.90	1,238.50	128.46	1,569.47	1,569.47	3,757.82
Carolina.....	1,579.70	1,163.51	71.77	2,360.48	134.65	1,902.00	1,118.00	7,660.11
Rio Grande.....	1,324.00	1,548.26	71.96	754.76	118.60	521.98	1,868.85	4,211.45
Loiza.....	2,065.50	609.66	74.05	623.82	87.05	.....	671.57	4,131.65
Pajaro.....	2,872.17	2,872.17	175.64	3,590.21	456.50	10,876.26	3,621.45	24,725.03
Naguabo.....	2,488.07	1,045.34	45.42	2,090.94	74.86	415.75	1,110.75	7,271.13
Vieques.....	2,556.93	732.80	54.08	2,698.37	34.65	.....	1,373.42	4,450.34
Humacao.....	4,434.00	2,320.13	169.66	2,905.08	200.45	3,480.37	1,676.07	15,185.66
Yabucoa.....	1,841.33	1,378.67	45.83	1,781.71	192.41	2,143.07	1,115.36	8,498.38
Maunabo.....	1,427.00	429.24	112.28	345.50	39.55	11.50	334.85	1,700.52
Arroyo.....	878.00	819.04	20.62	976.98	6.50	271.51	771.80	3,744.45
Patillas.....	1,279.00	691.15	133.38	1,248.24	17.00	.....	722.31	4,091.08
Juncos.....	2,573.00	1,234.83	22.66	2,946.51	188.59	2,018.13	1,208.44	10,192.16
Gurabo.....	3,963.00	1,798.22	135.65	1,495.55	34.22	110.35	1,797.86	4,334.85
Caguas.....	3,493.90	1,368.73	91.90	2,204.91	16.00	143.02	1,129.13	8,447.59
San Lorenzo.....	689.56	461.69	21.59	688.70	61.25	373.58	397.97	2,694.34
Guayama.....	2,906.00	1,960.67	314.85	1,859.15	9.86	1,020.29	1,070.08	9,140.90
Salinas.....	1,008.00	1,558.69	80.95	1,273.80	51.17	7,584.92	689.78	12,247.31
Santa Isabel.....	2,120.00	1,283.22	149.68	1,160.99	732.32	2,063.25	1,908.88	7,418.34
Cavey.....	2,333.00	1,144.90	195.83	1,882.23	27.91	1,889.45	1,211.41	8,684.73
Cidra.....	624.00	338.79	56.58	1,017.91	19.00	716.05	1,211.41	2,802.33
Comerio.....	625.00	591.06	155.49	1,682.08	.....	78.88	790.65	3,923.16
Aguas Buenas.....	396.00	495.29	44.85	64.98	55.10	.....	437.30	1,433.52
Naranjo.....	144.00	123.80	15.90	442.32	25.25	92.99	243.48	1,087.74
Alonito.....	444.00	532.73	110.95	851.04	73.93	172.50	731.81	2,916.96
Barranquitas.....	600.00	350.21	22.00	414.86	11.50	27.50	282.04	1,688.11
Barros.....	500.12	278.94	77.20	1,445.34	120.84	.....	414.81	2,837.85
Coamo.....	1,442.73	675.21	131.80	1,500.71	76.65	463.60	998.10	5,281.20
Yuana Diaz.....	2,395.83	1,835.51	115.49	2,889.76	311.36	190.30	1,402.08	9,230.93
Ponce.....	2,861.26	8,408.95	701.78	3,532.31	1,978.71	148,487.99	2,509.48	173,600.38
Bayamón.....	1,800.00	1,065.22	87.62	1,598.83	160.50	231.50	1,061.59	5,023.62
Pedernales.....	1,295.00	1,075.33	60.58	1,365.68	67.40	44.07	742.13	3,800.32
Yauco.....	1,345.83	2,083.88	271.55	1,661.58	281.29	5,736.97	2,373.10	14,362.06
San German.....	1,311.50	1,440.51	253.11	2,044.10	73.00	58.10	1,341.41	6,718.73

¹ The accounts of the school board of Rio Piedras for the months of January to June, 1914, both inclusive, had not yet been received when closing this statement, and therefore this table presents only those from July to December, 1913, both inclusive.

TABLE XXXV.—*School-board finances—Expenditures classified, 1913-14—Continued.*

Municipality.		(A)	(C)	(D)	(E)	(F)	(G)	General expenses.	Total.
		Rent of school-houses.	Salaries employees of school board.	Contingent expenses, school board.	School furniture and equipment.	School and athletic material.	Payments for construction of school buildings by school boards.		
Sabana Grande.....		\$118.50	\$348.85	\$33.70	\$570.89	\$9.00	.....	\$294.00	\$1,374.94
Cabo Rojo.....		2,079.85	1,249.45	141.07	1,807.73	47.95	.....	1,276.61	6,961.66
Laínez.....		843.00	675.70	126.35	1,622.31	61.08	\$559.00	1,276.61	6,961.66
Mayaguez.....		2,171.00	3,206.20	381.95	2,430.94	1,199.04	8,043.44	1,451.21	20,348.50
Hormigueros.....		723.00	347.66	91.60	251.57	8.00	48.67	245.30	1,715.80
Maricao.....		656.00	1,041.82	84.29	1,484.27	66.35	762.50	906.09	5,001.32
Las Marias.....		684.00	852.96	100.12	1,157.13	287.16	1,170.22	904.51	5,156.10
Alfaro.....		870.66	1,077.87	96.84	1,855.89	147.83	64.39	1,000.70	5,114.18
Rincon.....		697.50	536.12	44.36	914.84	23.82	25.00	228.29	2,469.93
Aguada.....		740.53	1,173.13	24.93	1,223.55	52.33	761.04	479.51	4,455.02
Lares.....		1,905.50	1,074.17	39.69	2,303.29	162.95	85.00	1,110.49	6,771.00
San Sebastian.....		1,161.00	705.29	142.13	2,201.02	158.90	22.47	807.93	5,198.74
Aguajilla.....		1,194.86	817.88	21.87	1,477.07	16.56	2,649.34	918.15	7,095.73
Isabela.....		1,293.67	545.59	53.03	731.03	18.61	40.49	691.11	3,378.53
Moca.....		351.50	413.38	108.29	626.79	30.51	386.50	813.12	2,522.75
Quebradillas.....		3,023.99	1,388.18	107.54	2,555.16	224.62	1,153.50	793.98	2,759.45
Adjuntas.....		1,148.56	844.88	100.76	1,005.28	91.19	950.20	1,064.17	9,517.16
Jayuya.....		624.00	281.20	94.50	682.42	30.55	.....	752.95	4,894.82
Camuy.....		624.00	443.50	71.75	2,012.22	38.25	1,312.00	480.18	2,553.55
Hatillo.....		394.00	763.68	67.59	895.73	37.75	1,412.72	904.09	5,398.11
Arecibo.....		2,889.00	2,845.85	381.16	3,644.61	181.92	7,425.62	919.07	4,490.54
Manati.....		2,200.90	1,229.06	190.33	947.13	7.85	2,028.38	4,808.92	22,177.08
Barceloneta.....		1,610.00	898.14	143.27	944.36	21.63	1,421.15	1,431.10	7,534.75
Ciales.....		1,208.00	552.55	77.25	1,329.94	109.93	1,280.69	668.23	5,646.78
Vega Baja.....		1,196.83	886.93	135.00	1,983.70	111.80	.....	678.07	5,266.43
Vega Alta.....		1,226.98	1,221.20	207.20	1,847.12	217.00	.....	1,168.92	5,483.18
Corozal.....		90.00	273.60	16.83	561.44	58.05	897.86	1,045.76	6,063.12
Morovis.....		588.00	552.56	23.42	420.74	15.00	.....	571.15	1,631.07
Toa Baja.....		851.00	1,016.52	258.91	975.12	120.82	567.22	874.74	2,540.03
Toa Alta.....		387.00	383.80	22.06	174.51	36.25	434.42	1,626.33	5,415.92
Dorado.....		814.00	565.60	103.99	618.79	81.00	1,111.80	370.42	1,878.40
Bayamon.....		3,935.02	1,400.17	39.80	2,537.06	212.26	423.43	2,873.53	3,065.60
Guaynabo.....		856.00	321.17	83.55	608.21	53.97	.....	481.93	1,481.27
Total.....		105,005.81	85,137.23	7,999.72	104,955.96	10,086.61	289,494.21	83,648.96	686,328.50

1 This account includes \$485.98 house rent of teachers for fiscal year 1912-13.

TABLE XXXVI.—*Receipts and disbursements of school boards, and comparative statement.*

RECEIPTS.

To balance deposited in the American Colonial Bank and Royal Bank of Canada in favor of the school boards, June 30, 1913.....	\$259, 869. 62
Total amount received by treasurers of school boards from July 1, 1913, to June 30, 1914.....	700, 025. 06
Total amount retained by the treasurer of Porto Rico during the fiscal year 1913-14 in payment of loans and for the construction of school-houses.....	41, 836. 80
Total.....	<u>1, 001, 731. 48</u>

DISBURSEMENTS.

Payments made during the fiscal year 1913-14:	
Rent of schoolhouses.....	105, 005. 81
Salaries of employees.....	85, 137. 23
Contingent expenses, school boards.....	7, 999. 72
Equipment and furniture.....	104, 955. 96
School and athletic material.....	10, 086. 61
Construction of school buildings.....	289, 494. 21
General expenses.....	83, 648. 96
Total.....	<u>686, 328. 50</u>
Amount paid on account of loans and for the construction of school-houses.....	41, 836. 80
Balance.....	<u>273, 566. 18</u>
Total.....	<u>1, 001, 731. 48</u>
To balance deposited in the American Colonial Bank, Banco Comercial de Puerto Rico, and Royal Bank of Canada to the credit of the school boards, June 30, 1914.....	273, 566. 18

Comparative statement.

Fiscal year.	Balance on hand June 30.	Total income, including balance.	Total expenditures.	Indebtedness from former years.
1903-4.....	\$8, 831. 93			\$51, 368. 65
1904-5.....	25, 396. 27	\$245, 760. 53	\$220, 364. 26	27, 342. 14
1905-6.....	43, 878. 24	304, 693. 94	260, 815. 70	9, 215. 27
1906-7.....	88, 592. 75	346, 451. 79	257, 859. 04	1, 911. 75
1907-8.....	116, 438. 16	504, 481. 26	388, 043. 10	
1908-9.....	127, 213. 59	564, 699. 57	437, 485. 98	
1909-10.....	143, 074. 26	562, 236. 15	419, 161. 89	
1910-11.....	181, 622. 07	585, 613. 64	403, 691. 57	
1911-12.....	269, 881. 17	700, 862. 38	430, 981. 21	
1912-13.....	265, 920. 43	845, 264. 38	579, 343. 95	
1913-14.....	273, 566. 18	1, 001, 731. 48	728, 165. 30	

TABLE XXXVII.—*Comparison of the total number of pupils and the number of compulsory school age enrolled in elementary schools during 1913-14, with the total population and the population of school age and of compulsory school age in 1910.*

Municipality.	(a)	(b)	(c)	(d) (e) Pupils in elemen- tary schools.		(f) (g) (h) Percentage of—		
	Total popula- tion.	Of school age, 5-18 years.	Of com- pulsory school age, 8-14 years.	Total enrolled during 1913-14.	Number enrolled 8-14 years of age.	(d) to (a)	(d) to (b)	(e) to (c)
Porto Rico.....	1, 118, 012	390, 640	197, 132	207, 010	131, 312	18.5	53.0	66.6
San Juan.....	48, 716	17, 023	8, 591	9, 431	6, 272	19.4	55.4	73.0
Rio Piedras.....	15, 809	5, 516	2, 782	3, 058	1, 927	19.3	55.4	69.3
Trujillo Alto.....	6, 345	3, 217	1, 118	1, 255	855	19.8	39.0	76.5
Carolina.....	15, 327	5, 355	2, 701	3, 160	1, 937	20.6	59.0	71.7
Rio Grande.....	13, 948	4, 872	2, 458	2, 759	1, 767	19.8	56.6	71.9
Loiza.....	13, 317	4, 653	2, 347	2, 565	1, 653	19.3	55.1	70.4
Fajardo.....	21, 135	7, 384	3, 727	4, 063	2, 516	19.2	55.0	67.5
Naguabo.....	14, 365	5, 018	2, 531	3, 427	2, 011	23.9	68.3	79.5
Vieques.....	10, 425	3, 642	1, 838	1, 532	1, 073	14.7	42.1	58.4
Humacao.....	26, 678	9, 321	4, 705	5, 736	2, 943	21.5	61.5	62.6
Yabucoa.....	17, 338	6, 057	3, 056	3, 336	1, 993	19.2	55.1	65.2
Maunabo.....	7, 106	2, 483	1, 252	1, 144	702	16.1	46.1	56.1
Arroyo.....	6, 940	2, 425	1, 223	1, 696	1, 125	24.4	69.9	92.0
Patillas.....	14, 448	5, 048	2, 546	2, 383	1, 414	16.5	47.2	55.5
Juncos.....	11, 692	4, 085	2, 061	2, 402	1, 459	20.5	58.8	70.8
Gurabo.....	11, 139	3, 892	1, 964	2, 014	1, 169	18.1	51.7	59.5
Caguas.....	27, 160	9, 489	4, 790	4, 523	3, 007	16.7	47.7	62.8
San Lorenzo.....	14, 278	4, 989	2, 516	2, 191	1, 709	15.3	43.9	67.9
Guayama.....	17, 379	6, 072	3, 063	3, 777	2, 258	21.7	62.2	73.7
Salinas.....	11, 403	3, 984	2, 009	1, 963	1, 313	17.2	49.3	65.4
Santa Isabel.....	6, 959	2, 431	1, 226	1, 133	739	16.3	46.6	60.3
Cayey.....	17, 711	6, 188	3, 122	3, 194	2, 162	18.0	51.6	69.3
Cidra.....	10, 595	3, 702	1, 867	1, 675	1, 103	15.8	45.2	59.1
Comerio.....	11, 170	3, 903	1, 968	1, 753	1, 165	15.7	44.9	59.2
Aguas Buenas.....	8, 292	2, 897	1, 461	1, 429	927	17.2	49.3	63.4
Naranjito.....	8, 876	3, 101	1, 565	1, 555	941	17.5	50.1	60.1
Aibonito.....	10, 815	3, 779	1, 906	1, 825	1, 208	16.9	48.3	63.4
Barranquitas.....	10, 503	3, 670	1, 851	1, 634	1, 160	15.6	44.5	62.7
Barros.....	15, 028	5, 251	2, 648	2, 508	1, 702	16.7	47.8	64.3
Coamo.....	17, 129	5, 985	3, 029	2, 842	1, 942	16.6	47.5	64.1
Juana Diaz.....	29, 157	10, 186	5, 143	5, 110	3, 276	17.5	50.2	63.7
Ponce.....	63, 444	22, 170	11, 186	10, 950	7, 091	17.3	49.4	63.4
Guayanilla.....	10, 354	3, 618	1, 825	2, 154	1, 398	20.8	59.5	76.6
Peñuelas.....	11, 991	4, 190	2, 113	2, 202	1, 342	18.4	52.6	63.5
Yauco.....	31, 504	11, 009	5, 552	6, 056	3, 893	19.2	55.0	70.1
San German.....	22, 143	7, 737	3, 905	4, 175	2, 445	18.9	54.0	62.6
Sabana Grande.....	11, 523	4, 026	2, 030	2, 005	1, 227	17.4	49.8	60.4
Cabo Rojo.....	19, 562	6, 835	3, 448	3, 845	2, 556	19.7	56.3	74.1
Lajas.....	11, 071	3, 868	2, 014	2, 316	1, 543	20.9	59.9	76.6
Mayaguez.....	38, 542	13, 469	6, 796	7, 213	4, 493	18.7	53.6	66.1
Hormigueros.....	3, 887	1, 358	685	872	508	22.4	64.2	74.2
Maricao.....	7, 158	2, 501	1, 261	1, 537	950	21.5	61.5	75.3
Las Marias.....	10, 046	3, 510	1, 770	1, 816	1, 210	18.1	51.7	68.4
Añasco.....	14, 407	5, 034	2, 538	2, 825	1, 724	19.6	56.1	67.9
Rincon.....	7, 275	2, 542	1, 282	1, 504	818	20.7	59.2	63.8
Aguada.....	11, 587	4, 049	2, 042	1, 771	1, 052	15.3	43.7	51.5
Lares.....	22, 650	7, 914	3, 991	4, 590	2, 924	20.3	58.0	73.3
San Sebastian.....	18, 904	6, 605	3, 332	3, 437	2, 280	18.2	52.0	68.4
Aguadilla.....	21, 419	7, 484	3, 777	4, 133	2, 728	19.3	55.2	72.2
Moca.....	13, 640	4, 766	2, 404	1, 598	1, 509	11.7	33.5	62.8
Isabela.....	16, 852	5, 888	2, 970	3, 122	1, 964	18.5	53.0	66.1
Quebradillas.....	8, 152	2, 848	1, 437	1, 813	993	22.2	63.7	69.1
Utua.....	30, 775	10, 755	5, 427	5, 714	3, 741	18.6	53.1	68.9
Adjuntas.....	16, 954	5, 924	2, 987	2, 744	1, 879	16.2	46.3	62.9
Jayuya.....	10, 279	3, 591	1, 811	1, 796	1, 238	17.5	50.0	68.4
Camuy.....	11, 342	3, 963	1, 997	2, 292	1, 428	20.2	57.8	71.5
Hatillo.....	10, 630	3, 714	1, 873	2, 129	1, 367	20.0	57.3	73.0
Arecibo.....	42, 429	14, 827	7, 481	7, 481	4, 738	17.6	50.5	63.3
Manati.....	17, 240	6, 024	3, 038	2, 579	1, 658	15.0	42.8	54.6
Barceloneta.....	11, 644	4, 068	2, 052	1, 926	1, 150	16.5	47.3	56.0
Ciales.....	18, 398	6, 428	3, 240	3, 055	2, 000	16.6	47.5	61.7
Vega Baja.....	12, 831	4, 483	2, 261	2, 871	1, 693	22.4	64.0	74.9
Vega Alta.....	8, 134	2, 842	1, 434	1, 795	970	22.1	63.2	76.4
Corozal.....	12, 978	4, 535	2, 287	2, 380	1, 445	18.3	52.5	63.2
Morovis.....	12, 446	4, 349	2, 193	2, 273	1, 350	18.3	52.3	61.6
Toa Baja.....	6, 254	2, 185	1, 102	1, 507	787	24.1	69.0	71.4
Toa Alta.....	9, 127	3, 189	1, 608	1, 948	1, 183	21.3	61.1	73.6
Dorado.....	4, 885	1, 707	860	1, 006	573	20.6	58.9	66.6
Bayamon.....	25, 841	9, 018	4, 548	4, 936	3, 137	19.1	54.7	69.0
Guainabo.....	7, 216	2, 540	1, 280	1, 324	899	18.3	52.1	70.2
Culebra.....	1, 315	459	231	247	116	18.8	53.8	50.2

REPORT OF THE PRESIDENT OF THE BOARD OF TRUSTEES, UNIVERSITY OF PORTO RICO, FISCAL YEAR 1913-14.

One of the first acts of the Army officers during the military occupation of the island at the close of the Spanish-American war was the establishment of a normal school for the preparation of teachers. This school was first located at Fajardo on a site of 80 acres given for the purpose by the citizens of that town. It was soon evident, however, that a more central location was necessary, so in 1901 the school was transferred to Rio Piedras.

The University of Porto Rico was created by an act of legislature March 12, 1903, and the normal school with its land and property passed under the control of the university board of trustees and became the first department of the university to be put into full operation.

THE NORMAL DEPARTMENT.

In its building and equipment the normal department has enjoyed the liberality and interest of the people of Porto Rico. Four buildings are now completed and equipped—the normal building, practice school, manual-training building, and memorial building. The last, just completed, is so called as a memorial to Sr. Baldorioty de Castro, whose bust in bronze, mounted on a granite pedestal, stands in front of the building—the gift of the children of Porto Rico. The equipment is complete and serviceable in every department. A library of some 7,000 volumes is accessible to the student body, while the reading room is supplied with magazines in both English and Spanish. An assembly room with a seating capacity of 400 provides opportunity for meetings and entertainments.

The growth of the normal department has been steady and rapid, taking into consideration the educational conditions of the island as a whole. This year the total enrollment in the regular course was 310, to which should be added a summer session of 957 and a night industrial school of 102, giving a total of 1,369.

The entrance requirement was raised in 1910 to the completion of the ninth grade, or the first year of high-school work. The time has not yet come to increase this entrance requirement. The course is four years, though the law provides that a student may, after completing two years' work, receive the elementary certificate which is accepted by law by the department of education as the basis for the issuance of a graded license entitling the holder to teach as a graded teacher in any of the schools of the island. Upon the completion of the four years' work the student is graduated and receives from the department, after two years' successful experience, the principal's license, the highest obtainable in the island.

The course of study not only plans to prepare a student for the practical handling of a schoolroom as a successful teacher or the administration of a district as a supervising principal, but also to have that broad horizon that marks the educated man or woman and to be a citizen in the full sense of the word. Special attention is given to professional branches—pedagogy, methods, psychology, observation, history, and principles of education—while opportunity is provided for actual experience by practice teaching in the 8-room practice school maintained for this purpose.

With the introduction into the school curriculum of manual training, home economics, drawing, music, and agriculture provision has been made for the preparation of teachers in these subjects in recognition of the fact that the future success of popular education in the island depends largely, if not wholly, upon having Porto Rican teachers trained to handle all branches of school work. During the year the department of education has in cases of emergency called for special teachers of manual training, and students sent on short notice have conducted the work to the satisfaction of the officers of the department.

Last year, January, 1913 (see report for 1912-13), a beginning was made in the establishment of a night industrial school, utilizing the regular equipment and instructional force. The enrollment reached 30 in classes of practical carpentry, furniture making, mechanical drawing, and mathematics. It was evident that there was sufficient interest to warrant continuing the work this year. On October 2 the school was again opened for classes in carpentry, both elementary and advanced, in mechanical drawing, electricity, plumbing, arithmetic, and English. In two weeks it was necessary to close the admission, as the enrollment (102) was already greater than the limited facilities would permit.

The physical development of the students is provided for by requiring all male students to take military drill three hours and athletics one hour per week. All female students are required to spend three hours each week in gymnasium work. Students excused on physician's certificate are obliged to elect an equivalent amount of work without additional credit. There is an athletic field with two baseball diamonds,

track, and grand stand, the latter fitted with showers and lockers. The new memorial building has a commodious gymnasium for the boys, to be fitted with apparatus this coming year. Tennis courts and basket-ball courts, besides a well-equipped playground for the practice school, furnish additional forms of exercise.

The military drill is under the direction of a United States officer detailed for the purpose, who also has the direction of the physical training of the boys. Different members of the faculty have also given assistance in athletics. The military organization consists of a battalion of four companies with student officers. The battalion this year was inspected by the governor of Porto Rico and by the colonel of the Porto Rican regiment. Two specially prepared instructors in gymnastics look after the physical well-being of the girls, who have the use of a well-equipped gymnasium.

The summer session of 1913 was in numbers and interest the most important ever held in the island. The increase in the number of schools provided by the insular legislature resulted in bringing nearly 1,000 students to take advantage of the courses offered in preparation for the examinations held at the close. The facilities of the school were strained to the utmost to take care of the number in attendance. The summer session is practically the only opportunity the majority of teachers have to carry on any professional study, and they are eager to take advantage of it as far as their limited means will permit. Besides the studies required by law for examinations for the different classes of license, courses are offered for credit in the regular normal course, the amount of credit given depending upon the scope of work covered. Teachers may in this way work for a normal diploma. Attendance at three summer sessions is considered the equivalent of the year of residence required.

Following is the course of study:

First year:	Recitations per week.	Third year:	Recitations per week.
English (year).....	5	English (year).....	5
Spanish (year).....	2	Spanish (year).....	2
Geometry (semester).....	5	History of education (semes- ter).....	4
Arithmetic (semester).....	5	Principles of education (se- mester).....	4
Industrial (year).....	5	Industrial (year).....	5
Music and drawing (year)....	5	Science (year).....	5
Pedagogy (semester).....	3	Elective (year).....	4
Methods (semester).....	3	Fourth year:	
Second year:		English (year).....	4
English (year).....	5	Spanish (year).....	2
Spanish (semester).....	3	History (year).....	3
Industrial history (semester)..	3	Practice (semester).....	5
History of Porto Rico (semes- ter).....	3	Industrial (year).....	5
Industrial (year).....	5	Psychology (semester).....	5
Practice (semester).....	5	Science (year).....	5
Psychology (year).....	2		
Elementary science (semester)	3		
Methods (semester).....	2		
Observation (semester).....	1		

COLLEGES OF LIBERAL ARTS, LAW, AND PHARMACY.

At the April, 1913, meeting of the board of trustees of the university resolutions were passed creating a college of law, college of pharmacy, university high school, and extending the course of the college of liberal arts to four years, giving authority for the granting of the degree of bachelor of science or bachelor of arts, upon the satisfactory completion of this course. All of this work was placed under the direction of Dean F. K. Fleagle.

Only \$5,000 had been appropriated by the insular legislature for the support of the college of liberal arts, and the money for the support of the other colleges had to be supplied by the board of trustees from unexpended funds. Naturally the work was somewhat handicapped by lack of funds, and it was hoped that this condition would be remedied for the year 1914-15 by an adequate legislative appropriation. The economic crisis through which the island is passing, however, rendered fruitless the efforts to secure an appropriation from the legislature, and provision was made by the board of trustees whereby sufficient funds were set apart from the university fund trust fund to carry on the work for the coming year.

The most pressing need in these departments at the present time is a new building planned and constructed with the special needs of the students of pharmacy and law in view. The students in the college of pharmacy need a vast amount of practice in prescription filling and drug-store routine, and for these purposes special rooms fitted

up like drug stores should be available. Larger laboratories, especially in chemistry and botany, are now a necessity. For the law students a special library room, equipped with legal reference books, and open days and evenings, is also of the utmost importance. It is estimated that an adequate building could be provided and equipped for \$20,000.

COLLEGE OF LIBERAL ARTS.

Although the college of liberal arts had been legally constituted for several years, no particular effort had been made to attract students until the present year. Advertising matter setting forth the advantages of obtaining a college education in Porto Rico was sent to all members of the graduating classes of the insular high schools, with the result that 14 students enrolled in the freshman class in September, 1913. Most of these students are working for the degree of bachelor of arts or bachelor of science. Special efforts are being made to attract students who otherwise would spend two or four years taking an academic course in the States.

In connection with the college of liberal arts the university high school has just finished its first year's work. In spite of the fact that this was instituted largely as a preparatory school for the normal department and college of liberal arts, there was an enrollment for the first year of 163 students. Most of these students are taking what corresponds to a scientific course in one of the regular high schools, though more than 30 are enrolled in the commercial course. A graduating class of 28 received their diplomas at the close of the year.

COLLEGE OF LAW.

The work of the college of law, under the direction of Lcdo. José E. Benedicto, assisted by Messrs. Gouchenour, Steuer, and Rivera, has been decidedly successful. This was an entirely new venture in instructional work in Porto Rico, and the success of the first year has assured its permanency. The nucleus of this college was an entering class of 19, nearly all of whom successfully completed the year's work. The entrance requirements were fixed as a high-school diploma or its equivalent. In the case of a person of more than 21 years of age, however, exception may be made, and he may be admitted as a special student at the discretion of the dean of the college.

The course of study is based on the subjects required by the Supreme Court of Porto Rico for admission at the bar, with the addition of such other branches as seemed wise. Part of the instruction was given in Spanish and part in English in order to familiarize the students with legal phraseology and legal practice in both languages. A fairly good reference library has been provided, and additional instructors for the coming year will be able to care for an increased number of students.

COLLEGE OF PHARMACY.

Under the direction of Dr. Luis A. Saliva, assisted by Mr. Francisco A. López, 24 students have enjoyed the benefits of the college of pharmacy during the first year of its existence. Reduced laboratory space and lack of equipment at the beginning of the year proved to be a handicap, but these matters were arranged before the termination of the course, so that the work was completed in a decidedly satisfactory manner. As in the college of law, the entrance requirements demand the completion of a high-school course or its equivalent, though some few students were admitted on age qualifications. In the majority of cases, however, the work of these students was of such a character as to indicate that in the future entrance examinations should be given those who are not graduates of high schools.

Indications at present point to a large entering class next September, and as the pharmacy course is of two years' length there will also be a graduating class from this college. Students here follow a course of study based on the requirements of the insular board of pharmacy, with such additions as local conditions demanded. Part of the instruction given is in Spanish and part in English. For the coming year Lcdo. Federico Legrand, of Utuado, has been secured to take charge of the practical work in pharmacy.

COLLEGE OF AGRICULTURE AND MECHANIC ARTS.

Dean and faculty.—The resignation of Dr. F. L. Stevens as dean and Mrs. F. L. Stevens as professor of home economics, both effective January 27, 1914, represented one of the most important events of the year. Their departure occurred just upon the eve of the demand for retrenchment and economy in all affairs concerning the college of agriculture and mechanic arts.

It was therefore impossible to continue certain lines of work which had been conducted previously, such as institute work for coffee and cocoanut growers, home-economic institutes for women, and the Easter-week conference for teachers.

Enrollment.—When the college opened in September, 1913, entering upon its second year, there was an enrollment of 208 students, representing an increase over the first year of about 100 per cent. As the courses were arranged, the new students were enrolled as subfreshmen but were allowed to select agricultural, engineering, chemistry, or home-economic courses. Of the students who had been in college during 1912-13, 18 were enrolled as juniors, all of them taking the agricultural course. The remainder represented the freshmen classes in the various departments or were classed as special students. It will be observed that there was no regular sophomore class and no senior class.

The students were enrolled as follows:

Subfreshmen:		
Men.....		78
Women.....		17
Freshmen:		
Men.....		64
Women.....		21
Juniors, men.....		18
Special students:		
Men.....		3
Women.....		7
Total.....		208

Attendance.—The attendance varied during the year. Some students dropped out on account of sickness or because of insufficient funds; others were dropped for poor scholarship, while a few who stayed throughout the year failed in examinations to get credit for their work. Some of the girls who were enrolled as special students did not attempt to complete their work. For these reasons the number who received credit for the year's work was reduced to 163.

Scholarships.—During the year scholarships were given to many students who could not for financial reasons continue to attend without some assistance. Three grades of scholarships were awarded as follows: \$100 each, 18 students; \$80 each, 40 students; \$40 each, 17 students.

All the students accepting these scholarships were required to do a certain number of hours work as a slight return for the gratuity. The amount of work required was in proportion to the scholarship. Thus, for \$100, 100 hours' work were required; for \$80, 80 hours' work, and for \$40, 40 hours' work. The college derives some benefit from this work and the students feel that they are rendering service for the money received.

Student labor.—In addition to scholarship money nearly \$1,000 was paid to students, at 10 cents per hour, for work of various kinds. Most of this labor was apportioned to students who were not given scholarships. This work was eagerly sought by those who needed financial assistance. It is to be hoped that the same amount or even more money can be given in this manner next year.

Agricultural college weekly.—The publication of a weekly bulletin devoted to subjects of special interest to the teachers in the common schools was continued through the year. This bulletin was mailed to about 2,500 teachers and others interested in the college. Addressing envelopes and mailing this bulletin furnished labor throughout the year for several needy students.

Institute work.—Coffee institute: Before the Christmas vacation four special coffee institutes were held—Las Marias, Adjuntas, Utuado, and Jayuya. These institutes were planned by Dean Stevens and were under the guidance of Mr. T. B. McClelland, of the experiment station. The attendance was large and the interest good. Mr. McClelland was assisted by Prof. Ritzman and Mr. Hess, of the college staff, and Mr. Fawcett and Mr. Vidal, of the experiment station. Poultry raising was also discussed at these institutes.

Cocoanut institutes.—Cocoanut institutes have been held at Boqueron and Rincon. These were under the guidance of Dr. A. Fredholm, assisted by Prof. Ritzman and Mr. Le Compte, of the college staff, and Mr. Kinman and Mr. Fawcett, of the experiment station. This work seemed to be highly appreciated and successful.

Home economics institute.—One institute was held at San German during the week beginning December 8. At this meeting the married women and young ladies of the town attended in good numbers and praised the work very highly.

The college is remarkably well equipped with laboratory and classroom supplies and is prepared to offer courses in all branches of agriculture and mechanic arts which compare favorably with similar colleges in the States.

The complete financial report of the University of Porto Rico for the fiscal year 1913-14 is herewith transmitted.

EXHIBIT No. 1.—*University of Porto Rico balance sheet at June 30, 1914.*

ASSETS.		LIABILITIES.
Current assets:		
Cash in hands of treasurer of Porto Rico—Balances of funds and appropriations—		
Trust funds.....	\$31,514.55	
Cash in suspense for purchase of bonds from permanent university fund, trust fund.....	9,500.00	
No-fiscal-year appropriations.....	11,259.29	
Balances of fiscal-year appropriations available only for obligations contracted during fiscal years stated—		
1912-13.....	707.06	
1913-14.....	2,493.10	
	<u>\$55,474.00</u>	
Fixed assets:		
Real estate and improvements—		
Sites and grounds.....	50,806.17	
Buildings—		
Rio Piedras—		
Normal and practice.....	115,515.90	
University farm.....	14,907.60	
Mayaguez—		
College of agriculture and mechanic arts.....	46,845.01	
	<u>228,074.58</u>	
Equipment—		
Library, books, and equipment.....	45,297.18	
Textbooks.....	17,521.61	
Laboratory equipment and apparatus.....	17,830.31	
Furniture and fixtures.....	24,609.95	
Machinery and tools.....	5,447.90	
Vehicles and harness.....	2,068.89	
Live stock.....	7,172.56	
Military supplies.....	2,342.27	
	<u>112,290.67</u>	
		<u>\$395,839.25</u>
		Trustees of the University of Porto Rico, amount of assets..... \$395,839.25

EXHIBIT No. 2.—*University of Porto Rico surplus account at June 30, 1914.*

Operating expenses (as per Exhibit No. 4):			
College of agriculture and mechanic arts.....	\$60,357.26		
Insular normal school.....	96,715.36		
College of liberal arts.....	5,186.92		
College of law.....	1,800.00		
College of pharmacy.....	1,822.97		
Administration.....	4,389.72		
		\$170,272.23	
Unexpended balance of appropriations 1911-12, written off:			
Funds for University of Porto Rico.....	57.21		
Scholarships in the University of Porto Rico.....	578.59		
Scholarships, college of agriculture, University of Porto Rico.....	180.20		
Contingent expenses, office board of trustees, University of Porto Rico.....	.89		
			\$16.80
Net loss on property sold.....			52.00
Balance as of June 30, 1914.....		395,839.25	
			566,980.37

Balance as of July 1, 1913.....	\$408,932.50
General income:	
Federal appropriation, Morrill-Hatch Act.....	50,000.00
Insular government appropriations—	
University of Porto Rico, normal department.....	\$50,000.00
Scholarships in the university.....	10,000.00
Contingent expenses, office board of trustees, University of Porto Rico.....	500.00
College of liberal arts, University of Porto Rico.....	5,000.00
College of agriculture and mechanic arts, University of Porto Rico.....	15,000.00
	80,500.00
Revenues:	
Court fines and fees.....	19,853.14
Escheated inheritances.....	1,310.52
	21,163.66
Sale of farm produce.....	2,665.27
Rent of property.....	1,320.98
Sale of manual-training supplies.....	188.38
Interest on bank balance, permanent university fund, trust fund.....	9.15
	4,183.78
Repayment, construction and improvement.....	485.52
Unclaimed wages, trust fund.....	2.24
Memorial fund (De Castro statue).....	1,712.67
	566,980.37

EXHIBIT No. 3.—University of Porto Rico—Statement of additions to capital accounts for the period from July 1, 1913, to June 30, 1914.

	Total July 1, 1913.	Additions during year.	Total June 30, 1914.
Real-estate improvements, sites and grounds.....	\$36,412.76	\$14,393.41	\$50,806.17
Buildings:			
Rio Piedras—			
Normal and practice.....	79,974.74	35,541.06	115,515.80
University farm.....	14,907.60		14,907.60
Mayaguez—			
College of agriculture and mechanic arts.....	30,638.88	16,206.13	46,845.01
Total.....	161,933.98	66,140.60	228,074.58
Equipment:			
Library books and equipment.....	42,303.10	2,994.08	45,297.18
Textbooks.....	3,960.86	3,560.75	7,521.61
Laboratory equipment and apparatus.....	12,652.15	5,178.16	17,830.31
Furniture and fixtures.....	17,180.59	7,429.36	24,609.95
Machinery and tools.....	5,280.03	167.87	5,447.90
Vehicles and harness.....	2,000.36	68.53	2,068.89
Live stock.....	7,292.56	1 120.00	7,172.56
Military supplies.....	1,780.88	561.39	2,342.27
Total.....	92,450.53	19,840.14	112,290.67
Total real estate and equipment.....	254,384.51	85,980.74	340,365.25

¹ Sales.**EXHIBIT No. 4.—University of Porto Rico—Detailed statement of operating expenses for the year ended June 30, 1914.**

College of agriculture and mechanic arts:		
Salaries of teachers.....	\$32,663.70	
Other salaries and wages.....	9,367.47	
Repairs and maintenance.....	823.41	
Office supplies and expenses.....	1,164.87	
Scholarships.....	6,107.45	
School supplies.....	3,214.61	
Extension and teachers' institutes.....	190.90	
Farm expenses, Mayaguez.....	4,638.51	
Printing.....	375.94	
Telegraph, telephone, and cable.....	68.74	
Care of buildings and grounds.....	1,132.78	
Miscellaneous.....	608.88	
		\$60,357.26
Insular normal school:		
Salaries of teachers.....	64,514.25	
Other salaries and wages.....	11,415.43	
Light, water, etc.....	828.67	
Repairs and maintenance.....	1,502.10	
Office supplies and expenses.....	435.53	
Scholarships.....	9,902.71	
School supplies.....	6,261.56	
Care of buildings and grounds.....	1,411.62	
Farm expenses, Rio Piedras.....	81.18	
Repairs to equipment.....	223.17	
Miscellaneous.....	139.14	
		96,715.36
College of liberal arts:		
Salaries of teachers.....	1,640.00	
Other salaries and wages.....	3,000.00	
Office supplies and expenses.....	44.13	
School supplies.....	397.79	
Repairs to equipment.....	5.00	
Miscellaneous.....	100.00	
		5,186.92

College of law, salaries of teachers.....	\$1, 800. 00	
College of pharmacy:		
Salaries of teachers.....	\$1, 350. 00	
School supplies.....	472. 97	
		1, 822. 97
Administration:		
Salaries.....	3, 629. 75	
Office supplies and expenses.....	423. 55	
Travel expenses.....	210. 37	
Printing, etc.....	75. 01	
Telegraph, telephone, and cable.....	51. 04	
		4, 389. 72
Total.....		170, 272. 23

REPORT OF THE INSULAR LIBRARY.

The past year has been the most important in the history of the library. It has seen the successful termination of the efforts to obtain from Mr. Andrew Carnegie the funds for a library building. This project was once very near realization years ago, but failed, and its success at this time is due very largely if not entirely to the efforts of the governor, who as soon as the matter was brought to his attention took very prompt and energetic measures to again enlist the sympathies of Mr. Carnegie, with the gratifying result that as soon as the legislature passed the necessary measure to insure proper support of the library in accordance with requirements usually demanded, namely, an annual appropriation of 10 per cent of the value of the gift, Mr. Carnegie gave \$100,000 for the new building. Plans are now being prepared by a New York architect for the building (which is to be located east of the Young Men's Christian Association building), in which we hope to be housed within the next fiscal year. The transfer of the library to this building, constructed especially for and devoted entirely to this purpose, is confidently expected to result not only in an immediate benefit to the constant users of the library in San Juan but also in a quickening of interest in library matters throughout the island and in the beginning of a traveling library system by which the small communities, now almost entirely without such facilities, may participate in the benefits of the library.

The library was unfortunate during the year in the loss of Mr. Agustín Navarrete, a member of the board of trustees, and a man of high reputation in the island for his knowledge of its history and geography. Mr. Navarrete had always taken a keen interest in library matters and was enthusiastic in his support of and contribution to the series of Sunday conferences, and his death during the prime of his life is felt as a distinct loss to Porto Rico. To fill the vacancy the governor appointed Dr. Francisco del Valle, who has been twice a lecturer at the Sunday conferences and whose crowded professional and civic duties have never been allowed to lessen the interest he has in the library as a factor in the life of the community.

The work of the library has continued along the lines indicated in previous reports. Its resources have been increased by about 3,000 volumes, 2,500 of which were purchased and the remainder received as gifts from private persons, publishers, and government organizations. The library has also been the recipient of a small but interesting collection of autographs and several collections of coins and other objects of interest. There are now nearly 28,000 volumes on the shelves. A number of volumes which were duplicates have been transferred to the branch municipal library in Puerta de Tierra and the library in Cataño, and other dictionaries and encyclopedias have been transferred to the university library at Rio Piedras. Several hundred volumes of laws and law reports were transferred to the library of the department of justice, where it was apparent that they would be of more service to the public than in the insular library. Large additions have been made to the card catalogue in the shape of analytic indexes of various sets of reference works. The library of Peurtorriqueña has been catalogued and properly arranged and a complete shelf list of the whole library has been made. The general appearance of the rooms has been very much improved by the addition of fine busts of Shakespeare and Columbus and splendid photographs of the Roman Forum, the Coliseum, and a number of classic works of art.

The use of the library by the public continues to increase. There are some 5,000 readers' cards in the circulation department, and the daily circulation is about 500 books, of which 400 are fiction, 150 historical and biographical, and the remainder science, travel, and description. The reading rooms are too small to accommodate the number of readers, and the magazines and daily papers are in constant use during

the hours the library is open. There is an increasing number of juvenile readers, for whose use the present equipment is little adapted, but for whom there will be suitable provision in the new library. It is pleasing to state that the wanton damage of books and magazines in the library has been less this year than heretofore.

The Sunday conferences have taken on an increased importance. They extended from October to the middle of April and were well attended and the subject of much interest. The conferences of last year, when gathered in a volume and published, were very well received in the island and were the subject of favorable comment by European and American papers. The series still commands the hearty cooperation of the best intellect of the island.

The library has been favored with an increased appropriation for the year 1914-15 in order to reach the figure necessary to secure Mr. Carnegie's gift. As a result, a cataloguer will be added to the staff. This additional employee will make possible closer supervision of the reading rooms, with resultant benefit to the readers and the library. The financial statement for the year is as follows:

Personnel of the Insular Library of Porto Rico, 1913-14.

Librarian.....	\$1, 500. 00
Assistant librarian.....	1, 200. 00
Clerk.....	720. 00
Clerk.....	600. 00
Janitor.....	300. 00
Total.....	4, 320. 00

Financial statement.

RECEIPTS.

Regular appropriation for the fiscal year ending June 30, 1914.....	<u>\$8, 020. 00</u>
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DISBURSEMENTS.

Salaries, insular library of Porto Rico.....	\$4, 320. 00
Contingent expenses:	
Furniture, apparatus, supplies, minor repairs, binding of books, and incidentals.....	799. 94
Books, periodicals, newspapers, and binding of books.....	2, 499. 74
Contingent expenses, lighting.....	399. 56
	<u>8, 019. 24</u>
Balance on hand June 30, 1914.....	. 76
Total.....	8, 020. 00

Salaries, insular library.

Auditor.....	\$5, 820. 00
Education.....	4, 320. 00
Difference.....	<u>1, 500. 00</u>

Amount appropriated and spent for salary of historian, which was not taken up by education department as an expenditure for the insular library.

APPENDIX VII.

REPORT OF THE ATTORNEY GENERAL.

OFFICE OF THE ATTORNEY GENERAL,
San Juan, P. R., August 11, 1914.

SIR: I have the honor to submit the following report of the department of justice for the fiscal year ending June 30, 1914:

PERSONNEL.

Mr. Daniel D. Walton, jr., assistant attorney general, left the island in the latter part of the month of December, 1913. He subsequently tendered his resignation, and his place was filled by Mr. Howard Lewis Kern, who had filled the position of law officer in this office since the latter part of August, 1913. Mr. Frank Martínez, special fiscal at large, having resigned on September 11, 1913, to assume the position of district judge of Ponce, Mr. Salvador Mestre, fiscal of the district of Mayaguez, was appointed special fiscal at large, which position he continued to fill during the remainder of the fiscal year. In January, 1914, Mr. Robert Szold, of Chicago, was appointed law officer to fill a vacancy then existing in that position. Other changes in the positions of fiscals in the island occurred as follows: Mr. Angel Acosta Quintero, fiscal of the district of Ponce, was appointed fiscal of the district of Mayaguez to fill the vacancy caused by the promotion of Mr. Mestre. Mr. Libertad Torres Grau, fiscal of the district of Aguadilla, was appointed fiscal of the district of Ponce to fill the vacancy caused by the transfer of Mr. Acosta. Mr. José E. Figueras, fiscal of the district of Humacao, was appointed fiscal of the district of Aguadilla to fill the vacancy caused by the transfer of Mr. Torres Grau. Mr. Leopoldo Santiago Carmona, fiscal of the district of Guayama, was appointed fiscal of the district of Humacao, and Mr. Santiago Vivaldi Pacheco was appointed fiscal of Guayama.

GENERAL OBSERVATIONS.

A reduction of more than 25 per cent made by the Legislative Assembly in the total funds available for the performance of the work of the office of the attorney general over the year 1913 has made necessary a careful review of the statutory limitations upon the jurisdiction of the attorney general with the result of eliminating as unauthorized the direct assistance hitherto rendered by this office to the municipalities and to certain other public bodies and of legitimatizing with an attendant elimination of some work the labors of the office in the rendition of opinions. This was done gradually prior to the close of the fiscal year, so as to be ready as nearly as possible to carry onward the indispensable work of the office with the reduced personnel necessitated by the legislative program. In spite of all legitimate restriction, however, the work of this office is already going behind and will fall daily farther behind unless the Legislative Assembly sees fit to extend to it further financial assistance. These observations focus the attention upon what to a man associated for a number of years with business enterprises is the surprising practice followed by the Porto Rican Legislature and by the other executive departments. Year after year new governmental activities necessitating the expenditure of hundreds of thousands of dollars are set on foot and usually not one dollar is set aside for legal expenses. The work, so far as it is done at all, has to be done by the department of justice, but that department is not given an extra dollar to do it with. The legislature provides for a million and a half dollar school expansion—not a dollar for legal expenses. And yet the department of the attorney general is called on to examine every title of every bit of land required for the new schoolhouses constructed. Half a million dollars is authorized to be spent for the improvement of San Juan Harbor. A private enterprise would set aside at once at least \$25,000 for necessary legal expense. Not a dollar for that purpose is set aside by the Porto Rican government. The depart-

ment of justice will do it. An election year comes along and \$40,000 is appropriated for election expenses. Not a dollar is available for incidental legal expenses, though the department of justice is immediately called upon to prosecute several hundred election cases. These are only a few recent illustrations of this policy, which repeats itself every time the insular government branches into a new line of work. This policy is coupled, moreover, with a striking tendency to attack the already small appropriations of the department of justice whenever a program of economy is felt to be desirable. Such a program occupied the attention of the Legislative Assembly during most of the past general and special sessions. A commission was appointed, among other things, to report a bill for an economical budget, and the commission's first report showed appropriations for the office of the attorney general cut, not 25 per cent, but 50 per cent, over the preceding fiscal year, while the appropriations for other departments and branches of the insular government were in some instances hardly cut at all. It was only by the most strenuous personal labors that the attorney general, himself a member of the legislature, saved from the wreckage the appropriations hitherto referred to, themselves cut on a basis of about 25 per cent from the preceding fiscal year's appropriations.

LEGISLATIVE WORK.

The fiscal year last past witnessed two extraordinary sessions and one ordinary session of the Legislative Assembly of Porto Rico. An extraordinary session was called on June 20, 1913, to deal with necessary amendments to the public irrigation law and to adopt a charter for a proposed agricultural bank. This session continued until August 19, 1913. Important amendments were adopted to the public irrigation law, an agricultural bank charter was approved, and 19 other matters were acted upon, the path for such legislation having been opened by special messages of the governor of Porto Rico recommending legislation upon the subject matter acted upon. Another extraordinary session called on March 14, 1914, following the close of the 60 days of ordinary session, lasted until March 28, 1914. Thus it is seen that about 126 days out of the fiscal year were taken up in whole or in part in legislative sessions. Besides the unusual personal attendance thus required of the attorney general, a great part of his attention and that of his assistants both within and outside the periods of legislative session has been taken up in work of draftsmanship upon laws which have fallen more or less directly under his supervision. This was especially true of the irrigation amendment (Act No. 128 of 1913, approved Aug. 8, 1913), in connection with which considerable preliminary negotiation among the different interests affected was conducted by the attorney general's office. Other laws enacted during the fiscal year which were either drafted in or radically revised by the attorney general's office were the following:

An act to provide a method of refunding to the insular treasury the amounts loaned by The People of Porto Rico to the municipal corporations and school boards of Porto Rico and secured by the bonds of the said municipal corporations and school boards. Approved July 26, 1913. (Laws P. R.; extraordinary session, 1913, p. 35.)

An act to amend sections 177, 202, 203, 204, and 205 of the Political Code, and for other purposes. Approved August 2, 1913. (Laws P. R.; extraordinary session 1913, p. 43.)

An act to grant a charter to a corporation to be known as "The Insular Bank of Porto Rico." Approved August 8, 1913. (Laws P. R.; extraordinary session 1913, p. 47.)

An act to authorize the Governor of Porto Rico to convey to the United States certain tracts of land. Approved August 9, 1913. (Laws P. R.; extraordinary session 1913, p. 87.)

An act to establish standard systems of weights and measures, to regulate the purchase and sale of commodities and the ascertainment of weights and measures in industrial and commercial transactions, and to prevent fraud therein, and for other purposes. Approved August 18, 1913. (Laws P. R.; extraordinary session 1913, p. 100.) Drafted in the attorney general's office.

An act to amend an act entitled "An act regulating the work of women and children and protecting against dangerous occupations, approved March 13, 1913." Approved August 19, 1913. (Laws P. R.; extraordinary session 1913, p. 110.)

An act providing for secondary railroads subventioned by The People of Porto Rico. Approved March 27, 1914. (Laws P. R.; extraordinary session 1914, p. 158.)

An act authorizing the municipalities of the island of Porto Rico to levy and collect annual taxes to be used in meeting their budgetary obligations, and for other purposes. Approved March 28, 1914. (Laws P. R.; extraordinary session 1914, p. 174.)

LITIGATION.

As in the past, this office has had charge of and has conducted either directly or through the fiscals all litigation instituted to test the legality of taxes assessed or levied, such litigation having arisen mainly under Act No. 35 of 1911, being "An act providing for the payment of taxes under protest, establishing procedure for the recovery thereof, and for other purposes," approved March 9, 1911 (sec. 374 of the Political Code; sec. 3081, R. S. and C. of P. R.), and the provisions of the so-called patente tax law, Act No. 134 of 1913, approved August 11, 1913. Soon after the passage of the latter statute its validity was questioned on various grounds and two test suits were brought by way of petition for mandamus in the supreme court of Porto Rico to test the validity of that statute. These suits were brought respectively against the Fortuna Estates, a public-service corporation, engaged in the railroad business, and Francis E. Neagle, as treasurer of the Miramar Shop Co., having both for their object to compel the giving of certain information required by the statute which had been refused. Both suits were pending decision in the supreme court of Porto Rico at the close of the fiscal year, though a decision has lately been handed down on the Miramar Shop case supporting the contention of the government.

In addition to tax litigation this office has of course, as in the past, had charge of litigation affecting the title to land in which The People of Porto Rico has or claims an interest, and has exercised supervision over suits brought to expropriate land under the law of eminent domain for the irrigation system.

OFFICE AND ADMINISTRATIVE WORK.

This office has continued, as in past years, to exercise direct supervision over the fiscals or prosecuting attorneys of the island. Some supervision is also exercised over the minor courts, including the 34 municipal courts and the 59 peace courts. Expenditures and requests for public funds by all of the courts and court officials of the island are also passed upon in the first instance by this office.

Pursuant to section 63 of the Political Code the attorney general has continued to advise certain public officials and bodies upon questions of law relating to the discharge of the public functions of such officials and bodies.

The governor of Porto Rico, in the discharge of his power to remove public officials for cause shown, calls upon the attorney general to investigate and report upon charges of official misconduct made against public officers. Such charges are investigated by the office of the attorney general, and in cases where they appear *prima facie* to be well founded they are first referred by this office to a proper official or prosecuting attorney for the taking of testimony upon notice to and in the presence of the official accused. The testimony is then transmitted by the fiscal with a summary and report to the attorney general, who analyzes it and reports upon it for the action of the governor. During the fiscal year last passed such investigations were conducted by this office in 16 cases, the investigations including 4 municipal judges, 3 municipal-court secretaries, 4 municipal-court marshals, 3 justices of the peace, and 2 other officials.

The investigations resulted in recommendations being made for removal in 7 cases, for temporary suspension in 2 cases, for reprimand in 3 cases, and for the complete exoneration of the officials in the 3 remaining cases. It is needless to state that innumerable complaints involving or purporting to involve the official conduct of public officers are filed by this office from day to day without any formal investigation, the complaints being frequently anonymous, in other cases not being sworn to, and in numerous cases indicating simply the dissatisfaction of a defeated litigant, of a witness, or some other person with the discretionary action of some official or body.

In the cases in which officials were removed or otherwise penalized, after investigation, the charges proved included the following: Extortion, political partiality, notorious immorality, embezzlement of public funds, false personation, and serious irregularities in the keeping of public accounts.

EXTRAORDINARY INVESTIGATIONS CONDUCTED BY THE OFFICE OF THE ATTORNEY GENERAL.

(a) *Tamarindo affair*.—In the latter part of the month of October, 1913, a peon was discovered in a dying condition in the middle of the night in an alleyway leading past the central headquarters of the insular police force in the city of San Juan. The peon died shortly after his discovery without having recovered consciousness. The case was promptly investigated by the fiscal, or prosecuting attorney, for the district of San Juan, who pronounced the death to have been accidental, caused by a fall

from the roof of the house, almost directly opposite the gate of the police station, in which the man lived. Some dissatisfaction with the decision of the fiscal, led by a prominent periodical of the city of San Juan, which advanced the theory that the man had met his death as the result of illegal personal aggression by certain members of the police force, led the then Acting Governor of Porto Rico to call upon the acting attorney general of Porto Rico to take personal charge of the investigation. This was done, and for several weeks the acting attorney general was engaged in an examination of many witnesses, who were either connected with or had expressed themselves in connection with the affair. During the course of the investigation several witnesses appeared claiming to have personally witnessed occurrences supporting the theory that the man had died as the result of police violence. The testimony of all of the witnesses was tested with great thoroughness, the acting attorney general in due time rendering a report supporting the original report of the fiscal, and ultimately, in the month of January, 1914, the witnesses who had testified to personal knowledge of police aggression all confessed their guilt and were duly sentenced by the district court of San Juan for perjury.

(b) *The internal-revenue frauds.*—Persistent rumors to the effect that the government was being defrauded out of a large percentage of the internal-revenue tax upon distilled spirits by a certain distillery or distilleries led to an investigation being instituted in the month of December, 1913, conducted under the direct supervision of this office. This investigation remains incomplete, although it has so far resulted in the arrest and accusation in the month of March, 1914, upon two charges of bribery and four of the illegal withdrawal of distilled spirits, of the owner and operator of one distillery.

APPLICATIONS FOR PARDON, LIBERTY ON PAROLE, COMMUTATION OF SENTENCES, ETC.

One hundred and seventy-seven such applications, as indicated in Table M, were passed upon during the year in the office of the attorney general. As a result, pardons were granted in 15 cases, paroles in 10, and 1 commutation of sentence was granted. In general, it has been the aim of this office to recommend the granting of a pardon only in meritorious cases, in which under the statutes liberty on parole could not be granted. The peculiar circumstances of certain cases have necessitated some variation from this rule. Parole is not admissible under our statutes until after the convict has served a certain percentage of his sentence and at least one year in the penal institution to which he has been committed. In certain cases, too, it has been deemed necessary to act quickly upon applications for pardons to save a prisoner suffering from some dangerous disease from further confinement and from contact with his fellow inmates in our penal institutions, which are all inadequately equipped for the care and treatment of the sick.

SUPREME COURT.

On the morning of January 5, 1914, the senior associate justice of the Supreme Court of Porto Rico, Hon. James Harvey MacLeary, died at the city of Washington, D. C. Justice MacLeary had been identified with the Supreme Court of Porto Rico through practically its entire existence, having been appointed on October 8, 1901, while serving as assistant secretary of Porto Rico, soon after the organization of the supreme court as a part of the civil government created pursuant to the Foraker Act. In his services as a member of that tribunal he added one more work of distinction to a long career of varied and arduous public service, and rendered to the island of Porto Rico inestimable services in the construction of its laws during the formative period when many statutes of American origin were being engrafted upon the basis of continental law. For more than a year previous to his death Justice MacLeary's illness had been increasing in severity, necessitating his practically complete separation from the work of the supreme court in the spring of 1913.

In April, 1914, Harvey M. Hutchison was appointed associate justice of the supreme court as successor to Mr. Justice MacLeary and assumed the duties of that position during the latter part of the month of May, 1914. The supreme court was thus, during practically the whole of the fiscal year, without the services of one of the associate justices. That court disposed of 215 appeals, 102 less than during the previous fiscal year. Of the number, 72 were in criminal and 143 in civil cases. The court left pending on its calendar on June 30, 1914, 15 appeals in criminal cases and 46 in civil cases. During the year the court also passed upon 40 appeals from decisions of registrars of property and handled 38 cases involving the original jurisdiction of the court, including 1 case of disbarment, 9 writs of habeas corpus, 24 writs of certiorari, and 4 writs of mandamus. The work of the supreme court is set forth with great completeness in an interesting tabulation hereto annexed and marked "Table A." This

tabulation, compared with the similar tabulation for the previous fiscal year, is a little unfair to the supreme court, for the reason that the term of that court was this year extended by an act of the legislature through the month of July, during which month many pending matters were disposed of.

DISTRICT COURTS.

Upon August 31, 1913, Antonio F. Castro, judge of the district court of Ponce, resigned. Mr. Frank Martínez was appointed to fill that vacancy on September 11, 1913, and resigned on October 31, 1913. On November 1, 1913, Domingo Sepúlveda, formerly judge of the district court of Mayaguez, was appointed judge of the district court of Ponce. On the same date Harvey M. Hutchison, judge of the district court of Guayama, was appointed judge of the district court of Mayaguez; José López Acosta, judge of the district of Humacao, was appointed judge of the district court of Guayama, and Rafael Cuevas Zequeira was appointed judge of the district court of Humacao. No further changes occurred in the personnel of these courts until the month of May, 1914, when Judge Hutchison, of the district court of Mayaguez, was promoted to the supreme court of the island, leaving a vacancy on the district court bench.

The district courts, as shown in Tables B and F, disposed of 1,544 criminal cases—felonies and misdemeanors—and 3,301 civil cases, leaving pending on their calendars on June 30, 1914, 579 criminal cases, as against 470 left pending the previous year, and 3,383 civil cases, as against 3,006 civil cases left pending the previous year. It is thus seen that the district courts came nearer than in the previous year to keeping their civil calendars up to date. Upon their criminal calendars, however, with a distinctly smaller gross total of cases disposed of, they ran behind. The San Juan court, on its criminal side, while still by far the most active criminal court in the island, was not nearly as active as in previous years, the number of criminal cases handled in it being reduced from 1,005 in the fiscal year ending June 30, 1912, and 702 in the fiscal year ending June 30, 1913, to 529 in the fiscal year last past. Every other district court in the island showed a similar though not as large reduction in the prosecution of crime. Table E sets forth a classified statement of the criminal cases disposed of in the district courts during the fiscal year, showing the nature of the crimes, both felonies and misdemeanors, prosecuted in those courts.

JURY TRIALS.

Only 224 jury trials, 35 less than during the previous fiscal year, were held throughout the island of Porto Rico. Of this number 143 resulted in convictions and 81 in acquittals, or a percentage of a little more than 63 per cent of convictions.

This is not a good showing for the jury system, which is still in its infancy in Porto Rico. The percentage of convictions indicates nothing in itself, for the reason that in Porto Rico a jury trial is not a matter of necessity in all criminal cases, but is only a matter of privilege in felony cases. A defendant accused of felony, having a choice as to the method of his trial, who feels that the case against him is strong, will generally prefer the jury procedure with its many pitfalls in the clear presentation of proof. Juries in Porto Rico are still a long way from eliminating personal considerations and treating cases tried before them as cold questions of fact. The system, however, in spite of obvious defects and in spite of the inefficiency in the prosecution of crimes which is indicated, has undeniably its real usefulness, especially when well administered, as an educational force.

A comparison between Table D (jury trials) and Table G (work of fiscals) will serve to illustrate somewhat the foregoing observations. The fiscals act both as prosecuting attorneys and as grand juries. In felony cases they file with the court a sworn accusation made up by them upon sworn testimony taken before them, this accusation taking the place of the indictment of a grand jury. Table G shows that 761 of such informations were filed during the past year by the fiscals throughout the island; a comparatively small proportion of these 761 informations were probably filed in misdemeanor cases, but we may safely assume that over 600 of the informations so filed were in felony cases. Assuming that the fiscals performed their work with integrity and reasonable intelligence, probably a very large proportion of the individuals against whom these 600 or more informations for felony were filed were guilty of the crimes charged. If our reasoning is sound, then the 224 of these persons who chose to be tried by a jury were most of them undoubtedly among those of the 600 against whom the evidence was strongest. But 37 per cent of these, certainly a very large percentage upon this analysis, were acquitted by the juries.

Widely different results were given by juries in different parts of the island. The Mayaguez jury returned convictions in only 6 cases out of 17, while the Arecibo jury, out of 20 trials held, found the defendants guilty in 17; in San Juan and Humacao the same number of jury trials, 56, were held. The San Juan jury returned 33 convictions and the Humacao jury 44. These observations are interesting, but unenlightening without a further study of the local conditions which gave rise to the results alluded to.

DISTRICT COURTS—CIVIL BUSINESS.

Table F, summarizing the civil business of the district courts for the past fiscal year, gives weight again to the observation made in the last annual report—that the civil branch of the district court of San Juan must absolutely have greater facilities given to it; 1,580 cases were left pending on the calendar of that court on June 30, 1914, as against 1,388 civil cases on June 30, 1913, yet the court disposed during the year of the huge number of 863 civil cases. Another judge must be provided for this court.

THE LOWER COURTS.

The municipal courts as a whole kept on falling behind in their work. The results are indicated in Tables H and I. The reason for this is not apparent except upon an analysis of the figures, since there are many municipal courts in the island which have hardly any work at all to do. An examination of Table I, however, shows that the San Juan court went behind 240 cases on its civil calendar. That court is seriously overloaded with work; a situation which is subject to easy correction by the legislature by a reduction in the size of its jurisdictional limits and the addition, for municipal court purposes, of the barrio of Santurce to Rio Piedras. The Ponce court is also overworked, and went behind; this district, too, offers an easy opportunity for effecting a similar readjustment.

Table J shows that there were 12,526 proceedings for minor criminal offenses in the courts of the peace, 11,033 of them resulting in convictions and 1,493 in acquittals. As a whole, the table shows that the institution of justice of the peace court, as it is carried on, is uneconomical. The only court of this character in the island that supported itself or came anywhere near supporting itself is the court of San Juan. The total receipts of all of these courts in the form of fines amounted to \$12,262.72, while their gross cost amounted to \$49,650. It is not contended, of course, that a court should be a money-making institution or that its usefulness should be estimated solely in terms of dollars and cents, but the figures show that some of these courts are needlessly wasteful.

In Rincon 9 cases were tried in the peace court during the entire fiscal year, for which the net expenditure was \$772.95, or something like \$85.90 a case. In Maricao 12 cases were tried at a net expenditure of \$712; in Aguada, 14 cases, at a net expenditure of \$746.50, and so on.

Under the law, as it existed up to July 1, 1914, every justice of the peace court, no matter how small and unimportant, had to be provided with both a judge and a bailiff. The bailiff was generally absolutely unnecessary, and the justice as a separate and distinct official was practically unnecessary.

A law recently passed, creating the new municipalities of Guanica, Las Piedras, Luquillo, and Ceiba, recognizes the uselessness of providing for a bailiff for the peace court and omitted to provide for that office. In most of the peace courts this position should be abolished and the law should provide for the distribution of the somewhat theoretical labors of the office between the judge and the local policeman. In many of the smaller municipalities the functions of peace judge could well be combined with those of alcalde.

THE REGISTRIES OF PROPERTY.

Table L has been added to the tables annexed to the last annual report so as to present in compact form a summary of the statistics in connection with the registries of property. Under our system of land registration the registrar is placed under severe personal responsibility. He is required to pass, in the first instance, on the recordability of documents presented for registry, and is under bond to respond in damages for the injury done to private interests by his action. Excessive delay in the registry of proper documents presented renders him liable for damages. This part of the system was taken over from Spanish law. Spanish law, however, compensated the registrar by giving to him personally the fees collected for the record of documents and by permitting him to employ such assistants as he needed to get his work done. Under our system the registrar is paid only a salary, and he is given such assistants

as the legislature decrees. It is thus essentially important that we should know definitely what provision has been made for the work in the different registries and what the condition of that work is. Table L gives this information in condensed, concise form. A glance at it shows clearly the necessity and the justice of granting additional assistants to the registries in Ponce and Arecibo.

RECOMMENDATIONS.

(a) *Legislation authorizing suit against The People of Porto Rico.*—A defect in the judicial system of the island as at present constituted is the lack of any provision for the presentation of contract claims against The People of Porto Rico in the courts. It is now well established that The People of Porto Rico is not subject to suit without its consent (*People of Porto Rico v. Rosaly*, 227 U. S., 270). At the present time no consent is given and no method provided for suit against The People of Porto Rico on claims other than for the recovery of taxes paid under protest and for the recovery of certain limited damages under the sanitation laws. The present method of satisfying other claims against The People of Porto Rico is by legislative appropriation, and each year a number of bills for the payment of private claims are presented to the legislature.

The system is unsatisfactory in various aspects. It is only just that all persons having valid claims against The People of Porto Rico should have a definite and certain means for collecting them and that they should not be relegated to the uncertainties of legislative action. From the standpoint of The People of Porto Rico, too, the present method is objectionable and expensive, because the legislature has no adequate machinery for investigating the justness and validity of claims presented and because the time of the legislators now devoted to the consideration of private claims is needed for the consideration of matters more important to the welfare of the island.

The district courts are competent to handle all contract claims that may be presented against the insular government, and the incurring of additional expense for an entirely new court or board of arbitration to pass on such claims is not justified. It is believed that on the whole the system best adapted to this island should provide (1) for the presentation of contract claims against the insular government in a specified district court; (2) for representation of The People of Porto Rico by the attorney general; (3) for an appeal to the Supreme Court of Porto Rico; (4) for a method of payment by the treasurer of claims adjudged by the courts to be valid, without special appropriation; (5) for the filing of any set-off which the government may have against the claimant; (6) for the transmission, as of course, to the proper court of all bills and petitions in the legislature for the payment of contract claims; (7) for the reference to the proper court by the department head of such claims when the amount involved is over \$1,000 or the case is one of a class of similar cases in which a precedent is to be established; and (8) for reasonable time limitations upon the presentation of claims.

(b) *Provision for a bureau of investigation in the department of justice.*—In this community, as in most modern places, the character of crimes committed is on the average becoming more and more complicated. The criminal classes are benefited with the rest of the community by the spread of general education, so that the criminal of to-day is becoming more skillful in the perpetration of subtle crimes, whose intricacy would have rendered them difficult or impossible of successful accomplishment to his predecessors. Hardly a session of the legislature goes by, moreover, without the adoption of some statute or statutes creating new crimes or reclassifying old ones. Nowadays the more complicated crimes—such as the large family of frauds and cheats, the destruction of insured property for the sake of collecting the insurance, conspiracies to obstruct the ends of justice, etc.—make up a much larger percentage of the total of crimes committed than they formerly did. Modern thought is constantly requiring a much higher standard in matters of this sort.

The preparation for successful trial of a fraud case or a case of fraudulent destruction of insured property requires a higher standard of intelligence and a more specialized technical training than the preparation for successful trial of the ordinary murder, burglary, or larceny case. Officers charged with the preparation of such cases, but without special training for the work, will frequently fail even to find out that any crime whatever has been committed. Without very careful training and a knowledge of what constitutes legal evidence, what they do find out will still more frequently be utterly unfit for use as evidence in the prosecution of the case. An ordinary policeman or detective can generally be trusted to get the evidence where one man has shot another with a revolver or stabbed him in the back, but turn the same policeman or detective loose to connect all the ends of evidence in a complicated conspiracy case and he will usually come back either without any evidence at all or with a lot of hearsay stories and suspicions which are of no practical value.

In the department of justice as at present constituted there is no one who can be called upon to do this special type of work. The fiscals of the district courts are prosecuting officers not detectives, whose time (except in very important cases) is taken up almost wholly with their strictly legal duties. They are charged by law with the duty of examining witnesses and conducting inquiries into the commission of crimes as a preliminary to filing informations. To effect this purpose, power of subpoena is given to them; but in the matter of discovering witnesses and investigating complicated matters of fact it is generally physically impossible for the fiscals to do the work themselves, and there is no officer who can be called upon to do it under their direct control or supervision. After the information has been filed the work of preparing the case for trial must begin, and this is generally more difficult and important than the task involved in ascertaining whether an information ought properly to be filed. Unless the real facts can be ascertained and legal evidence secured to prove them it is useless to institute criminal prosecutions, and the administration of justice is brought into disrepute.

But as things are the fiscals are obliged to take the evidence brought to them in the simple and in the most complicated cases alike as it comes from members of the police department and the detective bureau, which is a part of the police department. It has frequently come to my attention that, owing to the ignorance of the policeman or detective making the preliminary examination their reports are often valueless and frequently absolutely damaging to the successful prosecution of the case. The man on the ground immediately after the perpetration of a crime is in a position of peculiar advantage. Under the excitement of the occasion witnesses will then talk freely who will never again be made to disclose what they know. A man especially trained in the preparation of evidence for the purpose of prosecution can at such times get a case into shape for trial when a bungler or one without such special training would only spoil the chances of obtaining evidence which present themselves.

The work of investigation is an essential part of prosecution. Unless this work is well done the efforts of the officers of the government charged with prosecutions are largely wasted. On the other hand, no matter how inefficient the work of the police department may be in the investigation of a case and the collection of evidence, it is the prosecuting department of the government—the department of justice in Porto Rico—which sustains the responsibility before the people for the failure to convict in important cases. Having this responsibility, and in view of the great importance of the matter, the department of justice should, I believe, have the control over the persons charged with the first and in some respects the most important step of all in the prosecution of the case, namely, the securing of evidence.

To meet this real need there should, to my mind, be organized an investigating force—bureau of information, bureau of investigation, or whatever it might be called—within the department of justice itself and quite independent of the police department. This bureau should be directly in charge of an assistant to the attorney general and directly responsible to the attorney general. The assistant to the attorney general in charge of it should himself be a man with practical experience in the trial of cases as a prosecuting officer; he should be charged with the duty of instructing his men generally in the necessity of legal evidence; in the steps to be taken to crystallize evidence when obtained, and in the steps to be taken to keep within reach, pending the prosecution of the case, the witnesses whose testimony is to be used. This investigating force should be responsible to the department of justice and to no one else, its members to be assigned as needed to the different fiscals or to be used directly under the supervision of the attorney general or the assistant to the attorney general in charge of it.

It is my belief that the proper organization of such a force as I speak of would go a long way toward eliminating the existing uncertain feeling of discontent with the work of the officers of the department of justice and would aid materially, in cases of misconduct or inefficiency on the part of officers of that department, in definitely placing the blame where it belongs. In several cases it has come to my attention that complaints of an apparently serious nature have been registered by the police department against municipal judges and other members of the department of justice, charging their failure to convict in cases where, according to the police department, the evidence was too clear for any but a fool or a knave to acquit. On careful examination of these cases I have several times found that the real difficulty was caused by the fact that the evidence was carelessly presented by the police department, much of it in such a form as to be absolutely unavailable for use. This, to my mind, must always be the case where the detective investigating a case, himself not a lawyer, is responsible only to a chief who has no special training in the collection of evidence and no legal training to enable him to separate the wheat from the chaff, the useful from the useless.

At present even when the fiscals become personally interested in a case immediately after the perpetration of the crime, owing to the fact that the detective who may be assigned to them to aid in the collection of evidence is responsible not to them but to a chief belonging to another department, the fiscals frequently find it impossible to make the detective investigate the case in the way that they wanted it investigated. The detective, owing responsibility only to his own chief, goes serenely ahead investigating the case in his own way, frequently spoiling whatever evidence may have been available at the start.

In another aspect, too, such a force as is here suggested would be of immense advantage to The People of Porto Rico. It frequently becomes important for the attorney general himself to investigate matters of importance rapidly and secretly. To send a fiscal to conduct such an investigation would be to advertise the fact all over the island. The only course at present open to him is to apply for the special assignment of a detective, who turns the application over to the chief of the detective bureau, who then selects for that purpose whatever detective he (the chief of the detective bureau) may wish to select, such detective then working under and owing responsibility not to the attorney general but to the chief of the detective bureau. Such a procedure is almost too obviously inefficient to need comment. There is always the chance, furthermore, where a confidential matter goes through so many minds, that by the time the investigation has actually started it will no longer be confidential, and all the interested parties will know that it is impending.

The existence in the department of justice of such a bureau of investigation as is here suggested would make it possible to do this class of work effectively. In the beginning such a bureau would not need to be a large or very expensive one. Its organization could, moreover, be accompanied by a reduction in the force of the present bureau of information. I would suggest the appointment of an assistant, or an assistant to the attorney general, in charge of the bureau, and the appointment of from 6 to 10 investigators.

Such a movement is directly in line with the step recently taken in the Department of Justice of the United States, which now has a bureau of investigation practically independent of local police forces and under the immediate control of a trained lawyer. Members of this bureau work directly under the supervision of the chief of the bureau or are by him assigned for special work under the direction of the various local United States attorneys.

(c) *Municipal courts.*—In general the recommendations made in the annual report for last year for legislation to reorganize the municipal-court system is reiterated, and pages 402 to 404, inclusive, of that report are referred to for a fairly complete discussion of the principles on which those recommendations are made. Such legislation should cut the present number of 34 municipal courts by at least 12, and should provide for a scientific redistribution of their districts so that each court would have at least a reasonable amount of work to do and would not be badly overloaded. The discrepancies in the work accomplished by these courts are even more striking during the past fiscal year than during the preceding one. Table L, for instance, shows that the San Juan court disposed of a total of 3,805 cases, civil and criminal; the Ponce court, 1,724; the Bayamon court, 1,906; and the Mayaguez court, 1,490, while the Barros court disposed of only 238 cases, the Coamo court 363 cases, the Añasco court 291 cases, the Lares court 396, and the Adjuntas court 318 cases. The officials of these courts are paid salaries by the insular government which are supposed to compensate them for all of their working time, but in most of the smaller places court is held once or twice a month and the officials are left perfectly free to devote the remainder of their time to any activity that may invite their attention. The San Juan court and possibly the Ponce court are overworked. A very careful investigation, however, has failed to show that any of the other courts of this class are overworked. The judicial districts of both the San Juan and the Ponce courts could readily be reduced, thereby mechanically reducing the amount of work. Most of the other municipal court districts, except the ones which should be abolished, should be largely increased.

(d) *Insanity cases.*—Under our statutes the department of justice, through the fiscals, still finds itself charged with the unpleasant duty of aiding in the commitment of persons alleged to be dangerously insane, and every year these officials see a number of unfortunate persons so committed through their efforts suffering, some of them in the punishment cells of the island's jails, others are mingling directly in the jails with criminals, and still others inadequately cared for by the municipalities of the island. The only cure for this situation is one which the legislature year after year hesitates to take, namely, the appropriation of an adequate sum of money for the construction of adequate modern facilities for the care of the insane.

(e) *District court buildings.*—Attention is again called to the recommendations made in the annual report of this department for 1912, to the need rapidly becoming an absolute necessity for the construction of decent adequate insular-owned district court buildings.

Respectfully submitted.

WOLCOTT H. PITKIN, Jr.,
Attorney General of Porto Rico.

The GOVERNOR OF PORTO RICO,
San Juan, P. R.

TABLE A.—Cases disposed of in the supreme court of Porto Rico during the fiscal year 1914 and those pending therein June 30, 1913, and June 30, 1914.

APPEALS IN CRIMINAL CASES.

Pending June 30, 1913.....	9
Docketed during fiscal year 1913-14.....	78
Decided during fiscal year 1913-14.....	72
Pending June 30, 1914.....	15

Appeals in criminal cases pending June 30, 1913, were disposed of as follows:

Lower court.	Felony.	Misde- meanor.	Trial without jury.	Trial by jury.	Affirmed.	Reversed.	Total.
San Juan, section 2.....	1	1	1	1	2		2
Mayaguez.....	2	1	1	2	3		3
Guayama.....	1	1	1	1	1	1	2
Humacao.....		1	1		1		1
Aguadilla.....	1			1	1		1
Total.....	5	4	4	5	8	1	9

Appeals in criminal cases docketed during fiscal year 1913-14 were disposed of as follows:

Lower court.	Felony.	Misde- meanor.	Habeas corpus.	Trial by jury.	Trial without jury.	Af- firmed.	Re- versed.	Dis- missed.	Pend- ing.	Total.
Judge, supreme court.....			3		3			3		3
San Juan, section 1.....			1		1			1		1
San Juan, section 2.....	8	21		8	21	24			5	29
Ponce.....	1	8	1	1	9	6			4	10
Mayaguez.....		7			7	5	1	1		7
Arecibo.....	2	4		2	4	3	2		1	6
Humacao.....	1	8			9	1	4	1	3	9
Guayama.....	5	6	1	5	7	10			2	12
Aguadilla.....	1			1		1				1
Total.....	18	54	6	17	61	50	7	6	15	78

APPEALS IN CIVIL CASES.

Pending June 30, 1913.....	21
Docketed during fiscal year 1913-14.....	168
Decided during fiscal year 1913-14.....	143
Pending June 30, 1914.....	46

Appeals in civil cases pending June 30, 1913, were disposed of as follows:

Lower court.	Affirmed.	Reversed.	Dismissed.	Total.
San Juan, section 1.....	3	1	1	5
San Juan, section 2.....	1			1
Ponce.....		3		3
Mayaguez.....	4	1	2	7
Humacao.....	1	2	1	4
Guayama.....		1		1
Total.....	9	8	4	21

Appeals in civil cases docketed during fiscal year 1913-14 were disposed of as follows:

Lower court.	Affirmed.	Reversed.	Dis- missed.	Pending.	Total.
San Juan, section 1.....	14	8	20	15	57
San Juan, section 2.....	1		7	2	10
Ponce.....	3		8	5	16
Mayaguez.....	12	4	7	10	33
Humacao.....	2	3	9	4	18
Arecibo.....	2	1	8	3	14
Guayama.....			7	2	9
Aguadilla.....	2		4	5	11
Total.....	36	16	70	46	168

ADMINISTRATIVE APPEALS.

(From decisions of registrars of property.)

Pending June 30, 1913.....	0
Docketed during fiscal year 1913-14.....	43
Decided during fiscal year 1913-14.....	40
Pending June 30, 1914.....	3

Administrative appeals, from decisions of registrars of property docketed and decided during 1913-14, were disposed of as follows:

Registry of property.	Affirmed.	Reversed.	Dis- missed.	Pending.	Total.
San Juan, section 1.....	2	4	1		7
San Juan, section 2.....	3	2			5
Ponce.....		1			1
Mayaguez.....					
Arecibo.....		4	1		5
Humacao.....	1				1
San German.....	3	4		1	8
Guayama.....	3	2		2	7
Aguadilla.....	1				1
Caguas.....	5	3			8
Total.....	18	20	2	3	43

ORIGINAL JURISDICTION.

Certiorari:	
Pending June 30, 1913.....	1
Docketed during fiscal year 1913-14.....	23
Decided during fiscal year 1913-14.....	24
Pending June 30, 1914.....	0
Disbarment:	
Pending June 30, 1913.....	1
Docketed during fiscal year 1913-14.....	0
Decided during fiscal year 1913-14.....	1
Pending June 30, 1914.....	0
Habeas corpus:	
Pending June 30, 1913.....	0
Docketed during fiscal year 1913-14.....	9
Decided during fiscal year 1913-14.....	9
Pending June 30, 1914.....	0
Mandamus:	
Pending June 30, 1913.....	0
Docketed during fiscal year 1913-14.....	6
Decided during fiscal year 1913-14.....	4
Pending June 30, 1914.....	2

RÉSUMÉ.

Cases pending June 30, 1913:	
Criminal appeals.....	9
Civil appeals.....	21
Administrative appeals.....	0
Original jurisdiction.....	2

Cases docketed during fiscal year 1913-14:

Criminal appeals.....	78	
Civil appeals.....	168	
Administrative appeals.....	43	
Original jurisdiction.....	38	
	<hr/>	327
Total.....		<hr/> <hr/> 359

Cases disposed of during fiscal year 1913-14:

Criminal appeals.....	72	
Civil appeals.....	143	
Administrative appeals.....	40	
Original jurisdiction.....	38	
	<hr/>	293

Pending June 30, 1914:

Criminal appeals.....	15	
Civil appeals.....	46	
Administrative appeals.....	3	
Original jurisdiction.....	2	
	<hr/>	66
Total.....		<hr/> <hr/> 359

TABLE B.—*Criminal cases—District courts—Fiscal year 1913-14.*

District court of—	Pending June 30, 1913.			Presented during fiscal year ending June 30, 1914.			Disposed of during fiscal year ending June 30, 1914.							Pending June 30, 1914.				Number of convictions.			Number of acquittals.			Appeals taken to Supreme Court.
	On information filed in district courts.	On appeal from municipal and peace courts.	Total.	On information filed in district courts.	On appeal from municipal and peace courts.	Total.	Filing or dismissal by—			Transfer to other courts.	Total.	On information filed in district courts.	On appeal from municipal and peace courts.	Total.	On information filed in district courts.	On appeal from municipal and peace courts.	Total.	On information filed in district courts.	On appeal from municipal and peace courts.	Total.				
							Petition of the fiscal.	Defective indictments.	Lack of proof.															
San Juan.....	92	141	233	275	355	630	164	254	19	107	4	529	141	193	334	127	195	322	37	59	96	29		
Ponce.....	32	8	40	141	85	226	116	90	26	7	3	228	35	3	38	91	57	148	25	33	58	10		
Mayaguez.....	14	9	23	103	68	171	60	57	7	7	.....	157	30	7	37	43	36	79	17	21	38	5	
Arecibo.....	8	5	13	81	97	178	72	78	3	.....	.....	160	17	14	31	67	54	121	5	24	29	6
Humacao.....	33	27	60	74	87	161	96	96	7	3	2	204	19	8	17	80	75	155	16	21	37	9		
Guayama.....	66	11	77	102	110	212	63	66	33	6	.....	189	74	26	100	59	44	103	4	22	26	8	
Aguaadilla.....	10	9	19	51	29	80	43	29	2	2	1	77	15	7	22	32	15	47	11	14	25	1		
Total.....	255	210	465	827	831	1,653	614	670	94	34	122	10	1,544	321	258	579	499	476	975	115	194	309	68	

RÉSUMÉ.

Pending June 30, 1913.....	465
Presented during fiscal year 1914.....	1,658
	2,123
Disposed of during fiscal year 1914.....	1,544
Pending June 30, 1914.....	579
	2,123
Convictions.....	975
Acquittals.....	309
Appeals taken.....	68

TABLE C.—Cases of homicide disposed of by district courts during the fiscal year 1914.

District court of—	Cases of homicide disposed of.			Murder.				Manslaughter.			
				First degree.		Second degree.		Voluntary.		Involuntary.	
	Total.	Convictions.	Acquittals.	Convictions.	Acquittals.	Convictions.	Acquittals.	Convictions.	Acquittals.	Convictions.	Acquittals.
Ponce.....	13	8	5					4	3	4	2
Humacao.....	10	9	1			3		6			1
Mayaguez.....	10	7	3			1	1	6	2		
Guayama.....	9	8	1	1				5	1	2	
San Juan.....	9	4	5	1		1	1	2	1		3
Arecibo.....	7	4	3	1	1			2	1	1	1
Aguadilla.....	5	3	2	1		1		1	1		1
Total.....	63	43	20	4	1	6	2	26	9	7	8

RÉSUMÉ.

Total cases of homicide disposed of.....	63
Convicted.....	43
Acquittals.....	20

TABLE D.—Jury trials in the district courts during fiscal year 1913-14.

District court of—	Number of trials.	Convictions.	Acquittals.
San Juan.....	56	33	23
Humacao.....	56	44	12
Ponce.....	44	23	21
Aguadilla.....	22	13	9
Arecibo.....	20	17	3
Mayaguez.....	17	6	11
Guayama.....	9	7	2
Total.....	224	143	81

TABLE E.—District courts—Classified table of cases disposed of by convictions and acquittals during fiscal year 1914.

[illegible]

TABLE E.—District courts—Classified table of cases disposed of by convictions and acquittals during fiscal year 1914—Continued.

Offenses.	San Juan.		Humacao.		Ponce.	Guayama.	Aguadilla.	Mayaguez.	Arecibo.	Total.	Total of each offense.
	Con- vic- tions.	Ac- quit- tals.	Con- vic- tions.	Ac- quit- tals.	Con- vic- tions.	Ac- quit- tals.	Con- vic- tions.	Ac- quit- tals.	Con- vic- tions.	Ac- quit- tals.	
Crimes against good morals:											
Exposure of person, etc.	4	2			1	1		1		8	10
Abandonment of children.							1		2	4	4
Gambling.	2	2	3	1	1				2	7	11
Lottery.	11	1	1			3				4	4
Houses of ill fame.	4	6		1					2	12	18
Corruption of minors.	1									4	11
Crimes involving the violation of laws enacted in the exercise of the police power:										1	7
Breach of peace.	48	5	8	2	3	4	1	2	16	6	1
Cruelty to animals.					1					25	109
Violation of road law.									1	1	2
Violation of Sunday law.	1									1	1
Violation of municipal ordinances.	16	8	3	1	2	5	3	1	3	6	1
Violation of automobile regulations.					1				2	30	53
Violation of scaffold law.	1									1	1
Violation of law regulating the work of women and children.			2				1			2	2
Concealed weapons.	5	2	5		3	2		3	4	4	4
Against the public health.	20	8	4	3	15	1		8	15	6	7
False weights and measures.					4			2		21	28
Violation of revenue law.					3					63	87
Violation of patent law.	1		4	2	1					3	3
Violation of revenue law.			2		2					4	8
Violation of electoral law.			1					1		1	6
Unclassified:										1	2
Conspiracy.					5					5	5
Desecration of flag.										1	1
Trespass.						1				1	1
Against executive power.									1	1	1
Illegal practice of dentistry.					1		1			2	3
Violation of agricultural loan law.										1	1
Violation of civil-service law.				2						2	2
Aiding in commission of misdemeanor (sec. 47, P. C.).								1		1	1
Juvenile delinquency.										2	2
Total.	322	96	155	47	148	103	26	47	121	959	336
Total cases disposed of in each district court.	418	202	206	129	72	117	150	Grand total.	1,295		

TABLE F.—*Civil business, district courts, during fiscal year 1914.*

District court of—	Pending June 30, 1913.	On com- plaint filed in district courts and appeals from mun- icipal and peace courts.	Pending June 30, 1914.	Disposed of by—			Appeals taken.
				Trial.	Dis- missal or filing.	Total.	
San Juan.....	1,388	1,055	1,580	631	232	863	94
Ponce.....	303	700	315	589	99	688	8
Mayaguez.....	227	503	257	424	49	473	28
Humacao.....	288	455	323	372	48	420	10
Arecibo.....	515	450	563	356	46	402	14
Guayama.....	166	272	203	196	39	235	9
Aguaadilla.....	119	243	142	197	23	220	11
Total.....	3,006	3,678	3,383	2,765	536	3,301	174

RÉSUMÉ.

Pending June 30, 1913.....	3,006
Presented during year 1914.....	3,678
	<u>6,684</u>
Disposed of during year 1914:	
By trials.....	2,765
By dismissal or filing.....	536
	<u>3,301</u>
Pending June 30, 1914.....	3,383
	<u>6,684</u>

TABLE G.—*Complaints and appeals handled in fiscalías during fiscal year 1913-14.*

Court of—	Complaints.			Appeals from municipal and peace courts.		
	Informa- tion filed.	Dis- missed.	Total.	Convic- tions.	Acquit- tals.	Total.
San Juan.....	280	225	505	127	37	164
Ponce.....	113	160	273	57	33	90
Humacao.....	109	59	168	75	21	96
Mayaguez.....	47	162	209	36	21	57
Aguaadilla.....	51	93	144	15	14	29
Arecibo.....	67	93	160	54	24	78
Guayama.....	94	68	162	44	22	66
Total.....	761	860	1,621	408	172	580

TABLE H.—*Criminal cases, municipal courts, during fiscal year 1913-14.*

Municipal court of—	Pending June 30, 1913.	Presented during year 1913-14.	Disposed of dur- ing year 1913-14.	Pending June 30, 1914.	Filed or sent to other courts.	Convic- tions.	Acquit- tals.	Appeals taken.
Adjuntas.....	16	341	314	8	35	217	97	2
Aguadilla.....	88	1,318	952	107	347	784	168	12
Añasco.....	11	319	265	13	52	202	63	6
Arecibo.....	38	1,171	1,066	58	85	837	229	18
Barros.....	28	313	231	41	69	170	61	1
Bayamon.....	109	1,763	1,735	38	99	1,335	400	100
Cabo Rojo.....	18	467	420	1	64	329	91	6
Caguas.....	63	1,276	1,158	35	146	862	296	18
Camuy.....	14	514	493	25	10	367	126	11
Carolina.....	.....	465	430	12	23	326	104	6
Cayey.....	42	1,237	1,125	55	99	904	221	21
Ciales.....	48	591	551	34	54	395	156	7
Coamo.....	11	371	342	4	36	322	20	1
Fajardo.....	18	886	808	14	82	579	229	16
Guayama.....	25	963	855	15	118	628	227	32
Humacao.....	.....	827	674	.....	153	568	106	13
Juana Díaz.....	28	807	629	50	156	498	131	17
Lares.....	6	438	369	12	63	230	163	3
Manatí.....	38	661	550	51	98	436	114	35
Mayaguez.....	42	1,681	1,306	31	386	962	344	34
Patillas.....	23	834	763	36	58	763	36	8
Ponce.....	145	2,620	1,572	152	1,041	1,151	421	36
Río Grande.....	21	620	525	10	106	355	170	35
Río Piedras.....	39	1,060	938	26	135	760	178	20
Salinas.....	89	722	633	124	54	483	150	20
San German.....	12	752	698	26	40	394	304	2
San Lorenzo.....	28	870	768	33	97	586	182	9
San Juan.....	10	3,093	2,956	29	118	1,085	1,871	136
San Sebastian.....	21	346	276	4	87	204	72	3
Utua.....	32	744	712	23	41	573	139	11
Vega Baja.....	20	704	631	24	69	416	215	3
Vieques.....	18	510	443	5	80	388	55	16
Yabucoa.....	53	775	705	49	74	432	273	5
Yauco.....	34	1,125	913	83	163	647	266	7
Total.....	1,188	31,184	26,806	1,228	4,338	19,188	7,678	670

RÉSUMÉ.

Pending June 30, 1913.....	1,188
Presented during fiscal year 1913-14.....	31,184
Disposed of during fiscal year 1913-14.....	26,806
Pending June 30, 1914.....	1,228
Dismissed or filed.....	4,338
Appeals to district courts.....	670

TABLE I.—*Civil cases, municipal courts, during fiscal year 1913-14.*

Municipal court of—	Pending June 30, 1913.	Pre- sented during year 1913-14.	Disposed during year.	Pending June 30, 1914.	Dis- missed or filed.	Appeals taken.
Adjuntas.....	1	24	4	5	16	.....
Aguadilla.....	213	120	59	250	24	5
Añasco.....	12	51	26	20	17	1
Arecibo.....	263	154	66	309	42	8
Barros.....	12	26	7	22	9	1
Bayamon.....	277	251	171	290	67	17
Cabo Rojo.....	14	82	47	7	42	4
Caguas.....	230	272	197	159	146	13
Camuy.....	24	59	41	30	12	.....
Carolina.....	39	21	15	32	13	2
Cayey.....	96	154	104	106	40	8
Ciales.....	27	88	66	36	13	.....
Coamo.....	46	32	21	38	19	.....
Fajardo.....	287	98	41	342	2	2
Guayama.....	141	135	78	154	44	3
Humacao.....	140	124	67	75	122	7
Juana Diaz.....	13	65	22	23	33	2
Lares.....	3	46	27	13	9	1
Manati.....	175	106	63	202	16	6
Mayaguez.....	78	259	184	68	85	19
Patillas.....	15	52	29	10	28	.....
Ponce.....	321	236	152	333	72	9
Rio Grande.....	25	52	38	26	13	5
Rio Piedras.....	13	91	55	27	22	5
Salinas.....	26	68	42	42	10	3
San German.....	103	174	128	115	34	11
San Lorenzo.....	181	102	48	230	5	4
San Juan.....	782	1,230	849	1,032	131	29
San Sebastian.....	22	110	79	16	37	5
Ututao.....	144	114	46	180	32	1
Vega Baja.....	38	40	30	31	17	1
Vieques.....	24	21	23	18	4	1
Yabucoa.....	111	86	58	87	52	5
Yauco.....	36	63	50	35	14	11
Total.....	3,932	4,606	2,933	4,363	1,242	189

RÉSUMÉ.

Pending June 30, 1913.....	3,932
Presented during fiscal year 1913-14.....	4,606
Disposed of during fiscal year 1913-14.....	2,933
Pending June 30, 1914.....	4,363
Dismissed or filed.....	1,242
Appeals to district courts.....	189

TABLE J.—*Business of peace courts during fiscal year 1913-14.*

Court of peace of—	Trials held.	Convictions.	Acquittals.	Fines collected.	Expenses of courts.		Appeals to district courts.
					Salaries.	Material and house rent.	
Aguada.....	14	11	3	\$2.50	\$720.00	\$29.00	.....
Aguadilla.....	171	153	18	255.00	1,080.00		5
Agua8 Buenas.....	38	33	5	78.50	720.00		.....
Aibonito.....	64	62	2	48.70	720.00	23.00	1
Añasco.....	68	64	4	95.00	720.00		3
Arroyo.....	138	128	10	182.00	720.00	25.00	.....
Barceloneta.....	119	106	13	200.01	780.00	3.00	1
Barranquitas.....	92	96	29	57.35	720.00		.....
Bayamon.....	684	625	59	696.65	960.00	29.00	5
Caguas.....	668	628	40	565.50	840.00	15.00	.....
Cataño.....	380	344	36	264.25	720.00	19.00	1
Cayey.....	273	267	6	282.05	900.00	16.00	6
Ceiba.....	89	78	11	79.30	720.00		.....
Cidra.....	83	75	8	14.05	720.00		.....
Comerio.....	156	247	22	174.65	720.00	60.00	.....
Corozal.....	40	25	15	8.30	720.00		.....
Culebra.....	14	13	1	21.00			2
Dorado.....	31	23	8	41.70	720.00		2
Fajardo.....	320	291	29	304.05	960.00	42.00	.....
Guanica.....	67	52	15	100.00	720.00	32.00	.....
Guayama.....	366	353	13	339.00	1,080.00	12.00	16
Guayanilla.....	28	25	3	42.75	832.00	27.00	.....
Guaynabo.....	52	86	8	110.97	720.00	10.00	.....
Gurabo.....	137	114	23	227.00	847.00	25.00	.....
Hatillo.....	60	55	5	82.65	840.00	46.00	.....
Hormigueros.....	14	13	1	31.00	540.00		1
Humacao.....	201	189	12	169.50	1,080.00		1
Isabela.....	110	101	24	147.00	720.00	24.00	.....
Jayuya.....	96	146	32	67.55	720.00	96.00	1
Juncos.....	212	175	37	106.00	840.00		2
Lajas.....	20	18	2	28.50	660.00		.....
Las Marias.....	31	29	2	83.00	1,080.00	10.00	.....
Las Piedras.....	58	55	3	58.00	720.00		.....
Loiza.....	93	152	31	151.75	720.00		2
Luquillo.....	52	46	6	124.82	720.00	88.00	.....
Manati.....	350	334	16	477.70	720.00	24.00	3
Maricao.....	12	8	4	18.00	720.00	10.00	.....
Maunabo.....	65	78	11	89.50	720.00		3
Mayaguez.....	230	190	35	372.25	2,040.00	175.00	14
Moca.....	42	24	63	13.35	720.00		.....
Morovis.....	36	32	4	59.75	720.00	2.00	.....
Naguabo.....	211	189	22	260.25	769.00	90.00	1
Naranjito.....	37	26	11	39.00	504.00	10.00	1
Peñuelas.....	305	280	25	97.15	720.00	25.00	1
Ponce.....	1,168	1,111	57	767.65	2,100.00	49.00	3
Quebradillas.....	104	93	11	77.22	720.00	18.00	.....
Rincon.....	9	9	.....	17.05	780.00	10.00	.....
Rio Grande.....	71	59	12	62.90	774.00		.....
Sabana Grande.....	45	38	7	34.60	720.00	7.00	.....
Salinas.....	450	425	25	369.75	840.00	132.00	.....
San German.....	147	104	43	83.80	780.00		.....
San Juan.....	2,091	2,598	517	3,471.37	2,160.00	350.00	30
Santa Isabel.....	105	95	10	120.02	960.00	20.00	.....
Toa Alta.....	63	62	14	75.07	720.00		1
Toa Baja.....	149	127	22	276.04	744.00	75.00	.....
Trujillo Alto.....	85	74	11	83.00	780.00		1
Vega Alta.....	88	112	6	55.95	840.00	12.00	.....
Yabucoa.....	98	87	11	101.00	460.00		.....
Total.....	11,000	11,033	1,493	12,262.72	48,010.00	1,640.00	107

RESUMÉ.

Trials held.....	11,000
Convictions.....	11,033
Acquittals.....	1,493
Appeals taken.....	107
Fines collected.....	\$12,262.72
<hr/>	
Expenses of courts:	
Salaries.....	48,010.00
Material.....	1,640.00
Total.....	49,650.00

TABLE K.—*Appeals from municipal and peace courts decided in each district court during fiscal year 1913-14.*

District of—	Convictions.	Acquittals.	Total.
RÉSUMÉ.			
San Juan.....	127	37	164
Humacao.....	75	21	96
Guayama.....	44	22	66
Mayaguez.....	36	21	57
Arecibo.....	54	24	78
Aguadilla.....	15	14	29
Ponce.....	57	33	90
Total.....	408	172	580

TABLE L.—*Registries of property.*

Registry of property of—	Municipalities comprised therein.	Area in square miles.	Population, census of 1910.	Number of employees.	Cost of each registry (salaries, house rent, and supplies).	Documents pending June 30, 1913.	Documents presented during fiscal year 1914.	Total.	Documents registered during fiscal year 1914.				Documents pending June 30, 1914.	Defective documents withdrawn.	Administrative appeals before supreme court.			Amount of fees collected.	Total of properties involved in the documents registered.	
									Correct.	With curable defects.	With incurable defects, corrected within 120 days.	Total.			Decided in favor of the registrar.	Decided against the registrar.	Total.		Urban.	Rural.
San Juan, section 1.	San Juan, Río Piedras, Carolina, Río Grande, Trujillo Alto, and Loíza.	159.82	113,462	8	\$9,080.68	30	2,077	2,107	1,414	268	169	1,791	91	225	2	4	6	\$14,062.55	1,749	455
San Juan, section 2.	Bayamon, Toa Alta, Toa Baja, Vega Baja, Vega Alta, Dorado, Corozal, Naranjito, Guaynabo, and Comerio.	272.80	107,312	4	5,837.73	21	1,043	1,066	698	187	41	926	25	115	3	2	5	5,597.25	281	739
Ponce.....	Ponce, Adjuntas, Coamo, Guayanilla, Juana Diaz, Pedñelas, and Santa Isabel.	469.74	155,988	6	6,565.46	.....	1,856	1,856	1,763	22	6	1,791	.....	65	.....	1	1	12,916.05	724	1,002
Mayaguez.....	Mayaguez, Añasco, Las Marías, Rincon, and Hormigueros.	157.74	74,156	5	5,797.61	12	821	833	714	75	26	815	18	.....	.....	.....	.....	5,409.60	358	437
Arecibo.....	Arecibo, Camuy, Ciales, Hatillo, Manatí, Morovis, Utuado, Quebradillas, Jayuya, and Barceloneta.	471.47	173,335	5	5,962.15	41	1,479	1,520	1,157	141	10	1,308	212	.....	.....	4	4	11,100.15	342	1,722
Humacao.....	Humacao, Fajardo, Piedras, Luquillo, Ceiba, Maunabo, Naguabo, Vieques, Yabucoa, and Culebra.	327.18	98,362	4	5,118.60	4	829	833	685	48	6	739	35	59	1	.....	1	6,195.80	308	525
San German.....	San German, Cabo Rojo, Maricao, Sabana Grande, La Jua, Yauco, and Guanica.	329.25	102,961	4	4,597.36	110	1,029	1,139	932	36	5	973	91	75	3	4	7	6,549.40	263	785

Guayama.....	Guayama, Salinas, Arroyo, Fajillas, Albionto, Cayey, and Cidra.	299.09	89,291	4	4,819.80	41	954	995	979	5	.....	984	11	.....	3	2	5	5,852.35	383	601
Caguas.....	Caguas, Jirres, Agras, Buenas, San Lorenzo, Juncos, Barranquitas, and Guayama.	284.67	98,092	4	3,984.86	10	1,127	1,137	837	125	169	1,131	6	.....	5	3	8	6,769.80	548	794
Aguadilla.....	Aguadilla, Aguada, Isabela, Loreto, Moca, and San Sebastian.	282.58	105,052	3	3,337.51	4	586	590	379	108	2	489	4	97	1	.....	1	3,670.95	110	379
Total.....				147	55,101.76	273	11,803	12,076	9,558	1,015	374	10,947	493	636	18	20	38	78,124.90	5,066	7,439

¹ In addition to this the registry of property of Arecibo was granted 2 temporary clerks during 3 months and the registry of property of San German 1 temporary clerk during 3 months.

TABLE M.—*Applications for clemency disposed of on recommendation of the attorney general during the fiscal year 1914 and those pending June 30, 1913, and June 30, 1914.*

Pending June 30, 1913.....	23
Presented during fiscal year 1914.....	154
	<u>177</u>
Disposed of during fiscal year 1914:	
Pardon cases—	
Granted—	
In cases of crimes against persons.....	3
In cases of crimes against property.....	8
In cases of crimes against good morals.....	4
	<u>15</u>
Denied.....	72
No action for having served term.....	6
	<u>93</u>
Parole—	
Granted—	
In cases of crimes against persons.....	9
In cases of crimes against property.....	1
	<u>10</u>
Denied.....	42
	<u>52</u>
Commutations—	
Granted—	
In a case of crime against person and property.....	1
	<u>1</u>
Denied.....	0
	<u>1</u>
Petitions for restoration of civil rights—	
Granted.....	0
Denied.....	11
	<u>11</u>
Remittance of fine—	
Granted.....	0
Denied.....	2
	<u>2</u>
Total.....	<u>159</u>
Pending June 30, 1914.....	18
	<u>177</u>

Pardons granted upon recommendation of attorney general during fiscal year 1914.

IN CASES OF CRIMES AGAINST PERSONS.

Name of applicant.	Offenses.	Term of sentence.	Actual term served.
Pepín, Pedro ¹	Assault and battery.....	2 years in jail.....	1 year 2 months and 17 days.
Sánchez, Bernardo ²	Manslaughter, voluntary.	10 years in penitentiary.	5 years 3 months and 26 days.
Torres Díaz, Pedro ³	Against nature.....	Reform school.....	5 years.

¹ The judge who sentenced this man reports in his favor and explains that the severity of this sentence was for exemplary purposes.

² The petitioner was on parole when this pardon was recommended.

³ In this case no definite recommendation was made by this office.

Pardons granted upon recommendation of attorney general during fiscal year 1914—Con.

IN CASES OF CRIMES AGAINST PROPERTY.

Name of applicant.	Offenses.	Term of sentence.	Actual term served.
Berrios, Higinio.....	Petit larceny.....	6 months in jail.....	1 month and 19 days.
Canet, Cándido.....	Embezzlement.....	1 year in penitentiary..	5 months.
Dávila, Félix.....	do.....	1 year in jail.....	1 year.
Ferrán, Juan Martín.....	do.....	1 year and 6 months in penitentiary.	1 year 5 months and 27 days.
García Vázquez, Ramón.....	do.....	18 months in jail.....	13 months and 26 days.
Guhtsmith, Dedrik.....	Uttering a false bill.....	1 year in penitentiary..	7 months and 11 days.
Ro dríguez, Ceferino.....	Petit larceny.....	Reform school.....	1 month and 11 days.
Sosa Pérez, Isaías.....	do.....	3 months in jail.....	1 month and 26 days.

IN CASES OF CRIMES AGAINST GOOD MORALS.

Cabrera, José Antonio....	Breach of the peace....	60 days in jail.....	41 days.
Díaz, Teófilo.....	Selling lottery tickets...	300 days in jail.....	221 days.
Laporte, Julio.....	Perjury.....	1 year in penitentiary..	8 months.
Miranda, Ernesto.....	Against executive powers.	do.....	6 months and 4 days.

Parole granted upon recommendation of attorney general during fiscal year 1914.

IN CASES OF CRIMES AGAINST PERSONS.

Name of applicant.	Offenses.	Term of sentence.	Actual term served.
Collazo, José B.....	Murder.....	4 years in penitentiary..	1 year 6 months and 1 day.
Graham, José.....	Assault with intent to commit homicide.	2 years in penitentiary..	1 year 4 months and 14 days.
Hernández Piñeiro, Manuel.	Manslaughter, voluntary.	8 years in penitentiary..	5 years 7 months and 23 days.
Levis Torres, Gregorio....	Assault with intent to commit rape.	7 years in penitentiary..	3 years 2 months and 13 days.
Nieves, Pascual.....	Mayhem.....	2 years and 4 months in penitentiary.	2 years.
Rivera, Andrés Elías.....	Manslaughter, voluntary.	10 years in penitentiary..	6 years 5 months and 18 days.
Santory, Rafael.....	do.....	2 years and 6 months in penitentiary.	1 year 2 months and 17 days.
Vázquez, Victor.....	Assault with intent to commit manslaughter.	5 years in penitentiary..	1 year 10 months and 3 days.
Vega, José Valentín.....	Statutory rape.....	do.....	3 years 2 months and 26 days.

IN CASES OF CRIMES AGAINST PROPERTY.

Rodríguez, José Chepe....	False pretenses.....	3 years in penitentiary..	2 years 3 months and 2 days.
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Commutations granted upon recommendation of attorney general during fiscal year 1914.

IN A CASE OF CRIME AGAINST PERSON AND PROPERTY.

Name of applicant.	Offenses.	Term of sentence.	Actual term served.
Garnier, Domingo ¹	Manslaughter and robbery.	30 years in penitentiary.	29 years 6 months and 1 day.

¹ In this case the deduction of 5 months and 14 days was made by commutation with the purpose of correcting an obvious error in the sentence of the court.

APPENDIX VIII.

REPORT OF THE DIRECTOR OF LABOR, CHARITIES, AND CORRECTION.

OFFICE OF THE DIRECTOR,
San Juan, P. R., August 1, 1914.

SIR: I have the honor to submit the report of this department for the fiscal year ending June 30, 1914.

BUREAU OF LABOR.

WORK DONE.

(1) *Inspection under labor laws.*—The most important laws affecting laborers at present in force in Porto Rico are (1) the law regulating the work of women and children, (2) the law regulating the construction of scaffolds, (3) the law requiring sugar centrals to keep a dispensary and a physician during the grinding season, (4) the law prohibiting the payment of laborers' wages in anything other than lawful money, (5) the law regulating the hours of labor of employees on railroads, (6) the law regulating the hours of labor on public works, and (7) article 188 of the Penal Code providing for the protection of employees as voters. The scaffold law went into effect July 1, 1913, and the women and children law August 19, 1913; but the law regulating the hours of labor on public works, while it formally went into effect September 1, 1913, did not apply to any works to be paid from appropriations made prior to its passage, so that in reality it has been in force on only a few buildings up to June 30, 1914. The other laws were all in effect previous to July 1, 1913.

The two inspectors of the bureau were appointed September 16, 1913. In accordance with the provisions of the scaffold law 251 buildings under construction or repair, located in 43 towns, have been inspected. In many cases it has been necessary to have a second or third inspection, so that there have been in all 404 reported inspections. Under the women and children labor law 708 establishments employing women or children, located in 60 towns, have been inspected. The more important of these establishments have been inspected two and three times, so that there have been in all 1,540 reported inspections. As a matter of fact, all buildings under construction and all establishments employing labor have been inspected, but only those coming within the provisions of the laws are here reported. Inspections have also been made of all sugar centrals and railroads affected by the labor laws above mentioned. The tables included herewith will show the inspection work done more in detail.

There have been only a few denouncements made by the bureau in the enforcement of these laws. It was realized that the women and children labor law and the scaffold law were new and absolutely without precedent in our island, and therefore every possible means of obtaining compliance with them was exhausted before any employer was brought to the court. Circular letters explaining the provisions of these laws were sent to all employers affected by them, a special bulletin was published upon the scaffold law, and on the first inspection made of each establishment or building the inspectors and officials of the bureau took special care to explain any provisions that were not understood and to assist employers in complying with them. No denouncements have been made except in cases where employers have failed to comply with the law after such explanations and warnings. Under the scaffold law there have been 18 denouncements, with 13 convictions, 3 acquittals, and 2 cases still pending. Under the women and children labor law there have been 9 denouncements, with 5 convictions, 2 acquittals, and 2 cases still pending.

(2) *Statistical work and publications.*—The publications of the bureau during the past year have not been so extensive as was hoped a year ago. The increasing work in connection with the enforcement of the labor laws and the increasing demands on the time of the bureau officials made by the labor disputes referred to them have delayed several publications that otherwise would have been published by this time. A bulletin was published in October entitled "The Scaffold Law." The purpose of this publication was to explain in detail the provisions of that law and to present to

contractors and builders definite suggestions and drawings of proper methods of constructing scaffolds. In January the Second Annual Report to the Legislature of Porto Rico was published. This report presented a general survey of labor conditions in Porto Rico, showing the occupations, wages, hours of work, etc., of 5,032 and 7,035 female workers, with detailed descriptions of the conditions under which they work, the unemployment in various trades, and the cost of living in different sections of the island. Other subjects treated were "Immigration and emigration," "Industrial accidents," "The land problems," and "Country villages." In May a bulletin was published on the "Strike of the Tobacco Workers against the Porto Rican American Tobacco Co." This bulletin was a study of the wages, working conditions of the strikers, etc., the questions under dispute, and the proceedings and results of the various negotiations and conferences held by the parties. A report of the housing conditions of laborers in Porto Rico, upon which the bureau has been working for the past year, is still in the press. The other statistical work of the bureau has been confined to circular letters and to replies to inquiries from other branches of the government and from other interested parties as to labor conditions.

(3) *Employment agency.*—The free employment agency of the bureau of labor is the first and only agency of its kind that has ever been established in Porto Rico. Important as this work is, it has been possible, because of the limited personnel of the bureau, to give to it but very little time during the past year. Both employers and laborers have been notified of the work of the agency through circular letters and through notices in the papers and many employers have been visited personally, but the results have not been as successful as had been expected. There have been, however, a number of unusual difficulties. In the first place, the financial depression which the island has been passing through has greatly increased the amount of unemployment so that there are many applicants for every job. In the second place, it is very difficult to obtain accurate information regarding the experience and ability of applicants because of the carelessness with which recommendations are customarily given. In the third place, employers have been accustomed for centuries to obtain their labor by means of their own private channels and have never learned to utilize a public employment agency. From October 1, 1912, to June 30, 1914, 471 applications for work were received. From October 1, 1912, to June 30, 1913, 144 were recommended for positions, and from July 1, 1913, to June 30, 1914, 70 were recommended. Every effort will be made to increase this work during the coming year.

(4) *Labor disputes, strikes, and similar work.*—A great deal of time has been spent in investigating and endeavoring to settle the various forms of labor controversies that have been brought before the bureau. These controversies are principally of two classes, (1) strikes, and (2) complaints of laborers against their employers, such as claims for wages due, claims for damages for injuries, etc. This work is important and requires considerable time in making investigations to ascertain the rights of the parties and in tactful negotiations to obtain just settlements.

During the past year there have been two important strikes of cigar makers. The first was declared on October 14, 1913, in Caguas. It affected approximately 2,000 workers and lasted for five days. The bureau of labor called three general conferences of the representatives of the cigar makers and the various companies, prepared tables of the wages of the workers, helped to classify the various shapes and sizes of cigars, and succeeded in getting provisional agreements upon one point after another until the strike was settled. The second important strike of cigar makers was declared by the workers in the various factories of the Porto Rican American Tobacco Co. The strike started on February 17, 1914, and lasted approximately four months. During the first two months of the strike the bureau was unable to accomplish anything because of the refusal of the officials of the company to negotiate or confer with the cigar makers. On May 13 the bureau published a bulletin on this strike which has been previously mentioned. The bureau called a conference on May 11, and under the direction of the governor of Porto Rico arranged for the final conference of June 8, at which the strike was settled.

Intervention in the smaller strikes has been much easier. There are fewer difficulties in bringing together the smaller employers and their employees in business conferences, in eliminating personal animosities and ambitions, and in reaching fair and satisfactory adjustments. During the past year the bureau has investigated and assisted in the settlement of eight smaller strikes of cigar makers, bakers, carpenters, longshoremen, and agricultural workers in Caguas, Mayaguez, Cidra, Gurabo, Cabo-Rojo, Juncos, Cayey, and San Juan.

Claims of laborers for wages due them according to contract but which the employers refused to pay have been investigated in Las Vegas, San Juan, Mayaguez, Vega Alta, Bayamon, Ponce, Cataño, Comerio, and Santurce. All of these claims have been properly settled except those against one contractor, who was insolvent.

Finally there have been many claims from laborers for damages from their employers for injuries sustained while at work. Under the present inadequate law it is practically impossible for the bureau to be of any service in these cases. Nevertheless many cases have been investigated and every effort used to urge employers to help those injured in their employment. In a few cases the bureau has succeeded in persuading employers to make small compensations, but the victims of industrial accidents on our island are not being treated justly at the present time.

LABOR CONDITIONS IN THE ISLAND.

The conditions of the great mass of the laboring people of our island are not so favorable as they were one year ago. Wages have been decreased, especially in the sugar industry, while the extent of unemployment has greatly increased. Such data regarding labor conditions as the bureau has been able to gather during the past year have been printed in the reports previously mentioned.

NEEDED LABOR LAWS.

Workmen's compensation.—At the regular sessions of 1913 and 1914 of the legislature bills providing for workmen's compensation were introduced but failed to become law. A workmen's compensation act is greatly needed in Porto Rico. Our present law regulating the damages of employees for injuries received while at work is inadequate. Employers are paying good premiums to accident insurance companies and lawyers are earning fees, but injured laborers are receiving practically nothing.

Laborers need land.—In the second annual report of this bureau it was estimated that three-fourths of the total inhabitants of the island, or approximately 800,000 people, are absolutely landless. Urban laborers rent or have built upon public land; rural laborers live in plantation houses or in houses that they have erected upon land belonging to some landowner. Many small landowners are badly in debt. The insular government owns 121,346 acres of land and many municipalities have considerable land. There are also many acres under private ownership. Most of this land is producing nothing, although much of it would grow vegetables and cereals. The ownership of land, even though it be but a small lot to build a hut upon, has an important sociological as well as economic influence. Some plan should be adopted for the proper utilization of unused public or private land in order that those laborers who wish to improve their conditions may be given an opportunity to buy small lots of land.

TABLES OF WORK DONE UNDER THE SCAFFOLD LAW AND THE WOMEN AND CHILDREN LABOR LAW.

The following table of work done under the women and children labor law shows only the inspections made of the establishments where women or children were employed and does not include the investigations of agricultural estates. Many of the sugar, tobacco, and coffee plantations have been visited and the provisions of the law have been enforced, but it has not been possible to gather accurate data as to the number of women and children so employed, as frequently these employers do not keep pay rolls and as much of this work is done by "ajuste" or subcontract, so that the employer does not know how many people are working on his place.

Inspections made by the Bureau of Labor under the women and children labor law from Aug. 19, 1913, to June 30, 1914.

Town.	Number of establishments inspected where women or children are employed.	Total number of women employed.	Total number of children employed.	Number of inspections made in each town.
Aguada.....	2	1		10
Aguadilla.....	12	213	45	51
Aguas Buenas.....	3	158	11	10
Aibonito.....	5	550	4	11
Añasco.....	5	23	3	13
Arecibo.....	19	305	7	53
Arroyo.....	2		1	4
Barceloneta.....	5	20	1	11
Barranquitas.....	1	1	1	1
Bayamon.....	29	533	38	56
Cabo Rojo.....	3	2	2	9
Caguas.....	33	1,442	95	93
Camuy.....	1	1		1
Canovanas.....	1	2		1
Carolina.....	8	6	9	14
Cataño.....	8	112	19	25
Cayey.....	34	859	106	79
Ciales.....	8	57	9	13
Cidra.....	1	34	3	2
Coamo.....	9	92	35	17
Dorado.....	5	3	6	11
Ensenada.....	1	2	1	1
Fajardo.....	9		8	21
Guayama.....	28	24	14	55
Guayanilla.....	5	14	3	15
Gurabo.....	9	314	23	13
Hato Rey.....	2	31	8	4
Hormigueros.....	1			1
Humacao.....	18	17	9	40
Isabela.....	8	106	3	19
Jayuya.....	2	10	1	2
Juana Díaz.....	7	3	6	7
Juncos.....	12	417	70	22
Lares.....	13	201	15	13
Las Piedras.....	3			3
Iquillo.....	7	2	2	9
Manatí.....	21	326	44	51
Mavaguez.....	51	576	73	111
Maunabo.....	3			4
Naguabo.....	8	6	4	13
Naranjito.....	1	10	1	1
Patillas.....	7	7	4	13
Peñuelas.....	10	12	3	10
Ponce.....	58	698	62	143
Rio Grande.....	5		4	9
Rio Piedras.....	8	9	2	14
Rincon.....	2	3	8	2
Salana Grande.....	3	4		9
Salinas.....	1	1	2	5
San German.....	10	15	7	34
San Juan.....	61	588	34	183
Sancti Spiritus.....	27	108	22	35
Miramar.....	1		1	1
Puerta de Tierra.....	21	619	31	65
San Lorenzo.....	4	253	29	9
San Sebastian.....	4	10	1	10
Santa Isabel.....	1	1		1
Toa Baja.....	7	1	5	16
Utua.....	15	99	9	15
Vega Baja.....	11	217	8	26
Vega Alta.....	7			7
Villa Alta, Bahía de Juana Díaz.....	2	3	8	2
Yabucoa.....	6	5	1	10
Yauco.....	8	227	4	23
Total.....	708	9,405	926	1,540

Inspections made by the bureau of labor under the Scaffold law from July 1, 1913, to June 30, 1914.

Town.	Number of constructions inspected.	Total number of inspections in each town.	Town.	Number of constructions inspected.	Total number of inspections in each town.
Adjuntas.....	1	1	Mayaguez.....	22	33
Aguada.....	1	1	Maunabo.....	1	1
Aguadilla.....	8	15	Naguabo.....	2	2
Añasco.....	21	56	Patillas.....	1	1
Arecibo.....	8	15	Ponce.....	32	57
Bayamon.....	9	14	Puerta de Tierra.....	10	19
Cabo Rojo.....	2	4	Quebradillas.....	2	2
Caguas.....	14	21	Rio Grande.....	1	1
Carolina.....	6	10	Rio Piedras.....	10	16
Cataño.....	5	9	San German.....	2	3
Cayey.....	4	5	San Lorenzo.....	1	1
Ciales.....	2	4	San Juan.....	29	38
Coamo.....	1	1	San Sebastian.....	2	2
Comerio.....	5	7	Santurce.....	17	24
Ceiba.....	1	1	Toa Alta.....	1	2
Fajardo.....	4	4	Toa Baja.....	1	1
Guanica.....	2	2	Vega Baja.....	2	3
Isabela.....	1	1	Utua.....	1	2
Hato Rey.....	1	1	Yabucoa.....	3	3
Humacao.....	4	7	Yauco.....	7	8
Lajas.....	1	2			
Luquillo.....	2	3	Total.....	251	404
Manati.....	1	1			

CHARITABLE INSTITUTIONS.

INSANE ASYLUM.

The general conditions of this asylum have been satisfactory. There is still great need of a new building where all patients could be treated in accordance with improved and modern scientific methods and to which all the patients that are at present confined in municipal jails and kept in private houses awaiting their turn could be admitted.

The special recommendation made by the honorable the governor of Porto Rico in his message to the legislative assembly in January of this year respecting the new building was not acted upon.

During the year the health of the inmates has been very satisfactory, for the average death rate is only 7 per cent as against 10 per cent the previous year.

The general movement of patients has been as follows:

	Men.	Women.	Total.
Number of patients on June 30, 1913.....	149	195	344
Number admitted during the fiscal year.....	67	59	126
Total.....	216	254	470
Number discharged during the year.....	64	49	113
Number remaining on June 30, 1914.....	152	205	357

During the fiscal year there have been discharged as mentally cured 49 patients, as detailed in Table No. 6.

Upon request of their guardians there were discharged, better but not cured, 29 patients.

During the same fiscal year 35 patients died of intercurrent diseases, as shown in Table No. 7.

Of the patients admitted during the fiscal year, 18 men and 27 women, totaling 45, were suffering from uncinariasis.

Of the 205 female patients, 188 are women who were engaged in domestic pursuits, the majority of the male patients having been laborers, as may be seen in detail in Table No. 4.

During the year a dormitory of reinforced concrete for female employees was built, annexed to the upper story of the ward for poor female patients.

For the cure and entertainment of the inmates, dances are given on Saturdays, music being furnished by a pianola, as well as moving-picture shows, and in the ward for male patients a bowling alley has been set up.

Female patients who are not violent are given occupation in the way of sewing clothes for men and women, and during the fiscal year they sewed 2,560 pieces of clothing.

A dental office has been installed with the necessary furniture and surgical instruments, and the following services have been rendered by the dentist:

Amalgam-silver fillings.....	11
Cement fillings.....	7
Treatment.....	31
Scaling of the teeth.....	53
Extractions.....	52

Receipts on account of pay patients during the fiscal year amounted to \$9,617.50.

In the tables below there are shown various data relating to the inmates of the insane asylum.

TABLE NO. 1.—*Occupation, age, color, and marital condition of the inmates of the insane asylum during the fiscal year 1913-14.*

Age.	Men.	Women.	Total.
From 10 to 20 years.....	11	17	28
From 20 to 30 years.....	86	49	135
From 30 to 40 years.....	59	86	145
From 40 to 50 years.....	31	65	96
From 50 to 60 years.....	22	29	51
From 60 to 70 years.....	5	7	12
From 70 to 80 years.....	.....	1	1
Unknown.....	2	.....	2
Total.....	216	254	470

TABLE NO. 2.

Color.	Men.	Women.	Total.
White.....	158	172	330
Colored.....	58	82	140
Total.....	216	254	470

TABLE NO. 3.

Marital condition.	Men.	Women.	Total.
Single.....	131	138	269
Married.....	56	64	120
Widowed.....	8	22	30
Divorced.....	.....	1	1
Unknown.....	21	29	50
Total.....	216	254	470

Occupation, age, color, and marital condition of the inmates of the insane asylum during the fiscal year 1913-14—Continued.

TABLE NO. 4.

Occupation.	Men.	Women.	Total.
Bakers.....	5		3
Barbers.....	2		2
Blacksmiths.....	2		2
Catholic priest.....	1		1
Carpenters.....	4		4
Cigar makers.....	13	1	14
Cooks.....	1	2	3
Domestics.....		234	234
Dressmakers.....		2	2
Electricians.....	1		1
Employees.....	21		21
Farmers.....	20		20
Fireman.....	1		1
Industrialists.....	8		8
Laborers.....	75		75
Laundresses.....		8	8
Lawyers.....	2		2
Licorist.....	1		1
Masons.....	2		2
Merchants.....	12		12
Mechanics.....	2		2
Nurse.....		1	1
Painters.....	4		4
Pharmaceutic.....	1		1
Plumber.....	1		1
Practicante.....	1		1
Proprietors.....	2		2
Seaman.....	1		1
Servants.....	1	1	2
Shirtmaker.....	1		1
Shoemaker.....	1		1
Soldiers.....	2		2
Students.....	3	5	8
Teachers.....	4		4
Watchman.....	1		1
Unknown.....	15		15
Without occupation.....	7		7
Total.....	216	254	470

TABLE NO. 5.—*Mental diseases from which the patients in the insane asylum suffered during the year 1913-14.*

	Men.	Women.	Total.
Alcoholic insanity.....	48	5	53
Amentia.....	1	1	2
Cerebral syphilis.....	7	1	8
Circular insanity.....		1	1
Dementia.....	3	8	11
Dementia precox.....	45	31	76
Dementia paralytic.....	1		1
Epileptic insanity.....	9	12	21
General paralysis.....	4		4
Gravity insanity.....		1	1
Hysterical insanity.....	1		1
Hystero epileptic insanity.....		6	6
Idiots.....	3	3	3
Imbecility.....	6	6	12
Insanity after cerebral syphilis.....	1		1
Insanity after fever.....	1		1
Involution insanity.....		39	39
Mania aguda.....		1	1
M. D. insanity.....	35	70	105
M. D. I. mania.....	4	4	8
Paranoia.....	25	19	44
Periodical insanity.....	18	18	36
Puerperal insanity.....		16	16
Senile insanity.....	1	3	4
Toxic insanity.....	2	1	3
Transient insanity.....		1	1
Undiagnosed.....	5	5	10
Not insane.....		1	1
Total.....	216	254	470

TABLE NO. 6.—*Mental diseases from which the patients in the insane asylum were cured during the fiscal year 1913-14.*

Diagnosis.	Men.	Women.	Total.
Alcoholic insanity.....	11	1	12
Dementia precox.....	4	7	11
M. D. insanity.....	4	4	8
Periodical insanity.....	2	6	8
Paranoia.....	1	1	2
Toxic insanity.....	1	1	2
Insanity after fever.....	1	1	2
Cerebral syphilis.....	1	1	2
Amentia.....	1	1	2
Puerperal insanity.....	1	1	2
Epileptic insanity.....	1	2	3
Transient insanity.....	1	1	2
Undiagnosed.....	1	1	2
Total.....	26	23	49

TABLE NO. 7.—*Diseases intercurrent which caused deaths in the insane asylum during the fiscal year 1913-14.*

Disease.	Men.	Women.	Total.
Ascites.....	1	1	2
Asystolia.....	2	2	4
Asphyxia by suspension.....	1	1	2
Cerebral hemorrhage.....	3	1	4
Cirrhosis hepatica.....	1	1	2
Dysentery.....	1	1	2
Enteritis.....	3	5	8
Epilepsy.....	2	2	4
Epileptic attack.....	1	1	2
Exhaustion of the nerves.....	1	1	2
Extenuation.....	1	2	3
General paralysis.....	1	1	2
Pellagra.....	1	1	2
Pleuropneumonia.....	1	1	2
Pulmonary tuberculosis.....	3	2	5
Septicemia.....	1	1	2
Total.....	17	18	35

TABLE NO. 8.—*Vicinity of the patients who were in the insane asylum on June 30, 1914.*

Town.	Men.	Women.	Total.
Aguadilla.....	8	15	23
Aguas Buenas.....	2	2	4
Albonito.....	1	1	2
Añasco.....	1	1	2
Arecibo.....	6	13	19
Arroyo.....	1	3	4
Barceloneta.....	1	1	2
Barranquitas.....	1	1	2
Bayamon.....	6	10	16
Cabo Rojo.....	2	2	4
Caguas.....	3	4	7
Carolina.....	4	5	9
Cayey.....	6	6	12
Ciales.....	2	2	4
Cidra.....	1	1	2
Coamo.....	1	3	4
Comerio.....	1	1	2
Corozal.....	1	1	2
Dorado.....	1	1	2
Fajardo.....	1	5	6
Guayama.....	7	2	9
Guayanilla.....	1	1	2
Gurabo.....	2	1	3
Hatillo.....	1	1	2
Humacao.....	4	3	7
Juana Díaz.....	1	5	6
Juncos.....	3	2	5

TABLE NO. 8.—*Vicinity of the patients who were in the insane asylum on June 30, 1914—Continued.*

Town.	Men.	Women.	Total.
Lares.....	1	2	3
Manati.....	2	3	5
Maricao.....		1	1
Maunabo.....	2	2	4
Mayaguez.....	7	5	12
Moca.....	1		1
Naguabo.....		3	3
Naraujito.....	1		1
Patillas.....		1	1
Ponce.....	18	20	38
Quebradillas.....	1		1
Rio Grande.....	4	3	7
Rio Piedras.....	2	6	8
Salama Grande.....		1	1
San German.....	2		2
San Juan.....	28	60	88
San Lorenzo.....	2	1	3
San Sebastian.....	1		1
Toa Alta.....	2	1	3
Toa Baja.....	2	1	3
Trujillo Alto.....	3	2	5
Utua.....	1	1	2
Vega Alta.....		1	1
Vega Baja.....	1	1	2
Vieques.....	1	2	3
Yabucoa.....	2	2	4
Yanco.....	3	1	4
St. Thomas.....	1		1
Total.....	152	205	357

TABLE NO. 9.—*Deaths occurring in the insane asylum during the last nine years, or from July, 1905, to June, 1914.*

Fiscal year.	Number of patients.	Percentage of deaths.
1905-6.....	402	19
1906-7.....	396	13
1907-8.....	561	12
1908-9.....	530	17
1909-10.....	450	6
1910-11.....	467	8
1911-12.....	447	9
1912-13.....	479	10
1913-14.....	470	7

BLIND ASYLUM.

The general movement of patients in this institution has been as follows:

Number of patients on June 30, 1913.....	81
Number admitted during the fiscal year.....	147
Total.....	228
Discharged during the fiscal year.....	158

Number of patients on June 30, 1914..... 70

Of the 147 patients admitted 118 were classified as "curable," or fit for treatment, and 29 as incurable.

One hundred and fifty-three patients left the institution, 104 of whom as cured and 49 not cured.

The number of deaths occurring was 5.

In the number of patients not cured there are included other patients suffering from incipient cataract and a number of others affected with diseases requiring long treatment. The intercurrent diseases of which the 5 patients died were as follows: Ulcer of the stomach, 1; senile cachexia, 1; endocarditis, 1; paralysis, 1; sclerosis, 1.

As true diseases of the eye, 163 cases have been diagnosed as per detailed table attached hereto.

During the year 633 cases of intercurrent diseases have been treated.

Of operations of the eye, 77 were performed during the year as follows: Cataracts removed, 43; pterygium, 16; enucleation, 8; scission, 6; iridectomy, 2; artificial pupil, 1; paracentesis, 1; total, 77.

Mention should be made as a notable cure, of a case of congenital cataract in a child of from 3 to 4 years old, who recovered his sight through surgical intervention.

Of the cures effected there was a case of eye contusion with wounded choroid, an orbital tumor with large propulsion of the eye, and an amblyopia, or loss of sight.

The dentist for the charitable institutions visited the asylum and made a general examination of the mouths of all the inmates, finding them in a deplorable condition, due undoubtedly to the old age of the patients. He could only make a few extractions, the only remedy he could apply, on account of the bad condition of the various teeth.

TABLE NO. 1.—*Diagnoses of the diseases of the eyes, curables and incurables, of the inmates who were admitted and treated in the blind asylum during the fiscal year 1913-14.*

Disease.	Number.	Disease.	Number.
Cataracts.....	58	Interstitial keratitis.....	9
Congenital cataract.....	1	Purulent op.tl. almia.....	1
Cicatricial contraction of pupil.....	5	C. roiditis.....	2
Hernia iris.....	1	Adherent cicatricial leucoma.....	1
Atrophia papilla.....	11	Amblyopia.....	3
Atrophy glaucomatous.....	2	Corneal ulcer.....	3
Leucoma.....	2	Kerato conjunctivitis, chronic.....	1
Sympathetic op.tl. almia.....	4	Traumatic c. roiditis.....	1
Chronic-cicatricial op.tl. almia.....	2	Total albugo.....	1
Glaucoma.....	4	Separation of choroid traumatic.....	1
Blepharo conjunctivitis.....	3	Orbital tumor.....	1
Pterygium.....	10	Cancerous tumor.....	1
Nephelion.....	2	Lacrimal tumor.....	1
Irido-c. roiditis.....	6	Separation of retina.....	1
Neuritis.....	9	Strabismus.....	1
Hernia of the cornea.....	1	Ptois superior.....	1
Retinitis.....	1	Irido-c. roidito retinitis, syphilitic.....	1
Keratitis.....	6		
Stricture of lacrimal duct.....	4	Total.....	163
Granular trachomatous conjunctivitis.....	1		

GIRLS' CHARITY SCHOOL.

The movement of inmates in this school has been as follows:

Number of inmates on June 30, 1913.....	174
Number admitted during the fiscal year.....	15

Total.....	189
Discharged during the fiscal year.....	14

Number of inmates on June 30, 1914.....	175
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Of these there are orphans as follows:

Deprived of father and mother.....	73
Deprived of father alone.....	102

The ages of the girls are as follows:

From 5 to 7 years, both inclusive.....	12
From 8 to 10 years, both inclusive.....	38
From 11 to 13 years, both inclusive.....	66
From 14 to 16 years, both inclusive.....	52
17 years.....	7

175

Education.—Seven grades of the department of education have been taught, with the following daily attendance:

First grade.....	28
Second grade.....	24
Third grade.....	38
Fourth grade.....	24

Fifth grade.....	24
Sixth grade.....	19
Seventh grade.....	18
Total.....	175

The progress made by the girls was noticed, after this year's examinations, as follows:

Number of inmates promoted from—

First to second grade.....	25
Second to third grade.....	18
Third to fourth grade.....	33
Fourth to fifth grade.....	20
Fifth to sixth grade.....	24
Sixth to seventh grade.....	19
Seventh to eighth grade.....	18

Next school year the eighth grade will be taught.

Arts and trades.—The domestic-science class has been given with a daily attendance of 80 girls, satisfactory work having been done.

All of the 175 girls have assisted the drawn and embroidery work shop, the straw-work shop, the lace-making, marking, and crochet-work shop, and the stitching and plain-needlework shop. There is a daily attendance of 130 girls to the drawing and painting classes.

On July 1 of this fiscal year a shop for the manufacture and adorning of ladies' hats was installed and attended by 30 of the older girls after class hours.

The class in drawing and painting has continued to be a success, as is shown by the collections of pictures and drawings at present in the institution as well as by the decoration of some halls. The inmates can prepare the drawings for their own drawn and embroidery work.

In general it can be said that the manual work of the inmates in all the branches pursued by them is excellent. There is a permanent exhibit in the asylum of all the work done by the inmates, and the product of the sale of their work is covered into the treasury of Porto Rico.

Of the 14 girls who left the asylum this year all had received shop training, 6 had studied from the first to the seventh grade, 4 from the first to the fifth, and 4 from the first to the third.

Of the 15 admitted 12 had a slight knowledge of the first grade and 3 of the third.

The health of the inmates has been satisfactory, only 7 per cent of the inmates having been ill during the year. At the beginning of March the medical inspector inspected all the girls to find out if there were any cases of trachema, and he found that 140 inmates were suffering from this disease. Of all the cases only two were found to be serious. All cases have been subjected to treatment and operation. The infirmary of this institution is in very good condition, and although it is only provided with 10 beds and the ward for infectious and contagious diseases with 12 beds, there is plenty of room for the small number of patients who must generally be cured in it. A dental office has been installed this year with all the necessary material, the following work being rendered by the dentist:

Amalgam silver fillings.....	41
Cement fillings.....	13
Treatment.....	48
Scaling of the teeth.....	22
Extractions.....	20

Another of the improvements introduced in the institution was the fitting out of an assembly hall with the necessary furniture. The inmates meet there once a week to take up all important matters in regard to school order and discipline.

The receipts of the institution during the year for work done in the different shops, especially in the embroidery and drawn work shop, amounted to \$92.96.

BOYS' CHARITY SCHOOL.

Number of inmates entering, leaving, and at present in the institution:

Number of inmates on June 30, 1913.....	273
Admitted during this year.....	37
Total.....	310
Left during this year.....	35

Number of inmates on June 30, 1914..... 275

The ages of these children are as follows:

From 5 to 9 years.....	25
From 10 to 14 years.....	172
From 15 to 17 years.....	66
From 18 to 19 years.....	12
	<hr/> 275
Orphans.....	229
Not orphans.....	46

During the year 1 of the children died, 10 were discharged on account of misconduct, and the remaining 24 left with a knowledge of carpentry, plumbing, shoemaking, and music.

School education.—There are seven grades and the subjoined table shows the school progress made by the inmates during the fiscal year 1913-14:

Grade.	Number of children June 30—	
	1913	1914
First.....	97	32
Second.....	77	26
Third.....	35	79
Fourth.....	28	46
Fifth.....	28	45
Sixth.....		29
Seventh.....		18
	1 265	275

¹ On June 30, 1913, 10 children who were about to leave school were attending the shops only.

The work done at the school has been satisfactory, some boys having passed two grades in the year. Since last year we adopted the official course of the department of education for the graded schools, with the exception that the first four grades are taught in Spanish, with very good results. Mechanical drawing is taught in the fifth, sixth, and seventh grades and free-hand drawing in the second, third, and fourth grades, and as this is a trade and arts school algebra is taught in the sixth grade, geometry in the seventh, and elementary physics will be taught in the eighth grade next year.

Trades and arts.—The following statement shows the attendance of the inmates at the different shops during the fiscal year 1913-14:

Carpentry.....	36
Plumbing.....	40
Masonry and cement construction.....	34
Shoemaking.....	20
Music.....	60
Mechanical drawing.....	92
Linotyping, bookbinding, printing (government printing office).....	6

The boys that are studying music and drawing attend also the shops. At the present time all boys over 13 years of age attend a shop.

All the shops have been installed in larger rooms so that a larger number of inmates can be admitted to the classes.

The plumbing shop was provided with 40 armchairs for pupils receiving theoretical instruction, and on a wooden platform up-to-date sanitary plumbing apparatus has been installed to facilitate the practical teaching of plumbing.

The carpentry shop has adopted the course of cabinetmaking and carpentry given at the teachers' college, Columbia University.

On July 1, 1913, a new workshop for masonry and cement construction was established and it has already rendered some benefit to the institution. The inmates have constructed a concrete wall between the yard of the church and the lands of the school. They have also done some repairs to the building of minor importance. During the year an attempt has been made to give the pupils theoretical knowledge of the work so that they may have solid basis for the various works which will be undertaken next year.

The shoemaking shop was also provided with all the necessary equipment.

Since January 1, 1913, all the shoes have been made at the institution, and we get a good, strong shoe of box calf which lasts about three months for \$1.28. During the period 1,220 pairs of shoes were manufactured and 708 pairs were half-soled.

At the last session of the legislature a bill was passed making an appropriation of \$8,000 for improvements in the building. Out of this appropriation there have been constructed so far a ward for infectious and contagious diseases on the roof of the building, a place with 10 cells for disciplining the inmates, and the place that used to be the laundry, on the roof of the building, which was in very bad condition, was changed into a modern infirmary, with a dentist's office, doctor's office, the nurse's room, a toilet room with hot-water installation, a ward with 12 beds, and a modern operating room. The second floor was all painted, two walls were removed, and a big dormitory 150 by 20 feet was constructed. At the south end two bath departments were installed with 27 showers, toilets, etc. A locker room 45 by 17 feet, with 300 lockers for the clothes of the inmates, was completed. All the shops, schoolrooms, galleries, and the assembly hall were painted and repaired. The floors of the offices of the superintendent, clerk, and principal teacher were covered with mosaic. The assembly hall was fitted out with 200 armchairs. A platform was made for the carpenter's shop. A large kitchen was built in the old bakeshop. A servants' dormitory is under construction.

Eleven per cent of the inmates were sick during the year. The school physician found several cases of trachoma among the boys in the infirmary, whereupon he proceeded to make an examination of all the inmates and found that 140 boys were affected with the disease. All of the cases, however, have been treated and all the serious cases were operated upon, with the assistance of some of the inmates. At the present time all of the cases are cured or getting cured. The oculist will take charge of this work hereafter. There were also 16 cases of mange, 5 of varicella, 16 of whooping cough, and 1 of mumps. All of these are contagious diseases, but having been isolated at the proper time these diseases did not spread.

A dental office was installed with all the necessary furniture and surgical instruments and the following work has been rendered by the dentist:

Amalgam silver fillings.....	16
Cement fillings.....	15
Scaling of the teeth.....	41
Treatment.....	37
Extractions.....	27

During the year the school received for work done in the carpenter shop and concerts given by the band \$1,216.06, of which \$643 was invested in musical instruments and carpentry and plumbing tools, which were awarded to the boys that left the school during the year with knowledge of these subjects.

Expenditures in the charitable institutions during the fiscal year 1913-14.

	Blind asylum.	Insane asylum.	Girls' charity school.	Boys' charity school.	Total.
Salaries.....	\$7,523.00	\$17,948.91	\$11,192.67	\$22,250.22	\$58,914.80
Subsistence.....	6,633.42	27,638.12	12,260.47	17,092.38	63,624.39
Clothing, bedding, etc.....	3,089.01	10,449.67		9,796.42	23,326.10
Clothing, books, etc.....			5,731.35		5,731.35
Water.....	376.30	1,381.16	522.93	1,153.48	3,433.87
Lighting.....		793.80	589.47	728.92	2,112.19
Transportation of patients.....		603.29			603.29
Sale of articles.....			21.45	907.26	928.71
Recreation fund.....				146.16	146.16
Equipment and supplies for industrial teaching.....				2,540.68	2,540.68
Total.....	17,012.73	58,814.95	30,318.34	54,615.52	161,361.54

PENAL INSTITUTIONS.

PRISONERS.

The total number of prisoners admitted during the fiscal year was 6,032. This number, together with 1,560 remaining on June 30, 1913, makes a total of 7,592 prisoners. Of this number 6,149 were released, leaving a balance of 1,443 on June 30, 1914. The average daily number of prisoners in the different penal institutions during the year was 1,545, as against 1,527 for the preceding year.

Of the number of prisoners released during the year 37 were pardoned, 10 commuted, and 21 given their liberty on parole. The last-named prisoners, together with those granted such privilege in former years, make a total of 47 prisoners on parole on June 30, 1914.

The health condition of prisoners has been satisfactory during the year, no epidemic having occurred. The total number of sick in the year was 1,081, or 7 less than in the preceding year. Of this number 1,044 were cured and 37 died, as against 55 deaths in the preceding fiscal year. The total number of sick on June 30, 1914, was 122.

The diseases responsible for most deaths were, in the first place, tuberculosis and endocarditis, liver and Bright's diseases following in order.

The offenses which have given the most prisoners, out of the total of 1,443 prisoners confined on June 30, 1914, are petit and grand larceny, assault and battery, burglary, murder, and homicide, the numbers being 405, 221, 195, 99, and 97 prisoners, respectively. Of this total 403 prisoners were given sentences not exceeding 6 months, 262 from 1 to 2 years, 97 from 2 to 3 years, 80 from 10 to 15 years, and 65 from 5 to 6 years.

Classified by ages, it appears that the greater number of offenses have been committed by persons from 21 to 25 years of age, followed by those from 25 to 30 and 16 to 21 years, respectively, gradually decreasing from 30 years up. Of the 1,443 prisoners confined at the expiration of the fiscal year 903, 210, and 127 were committed for the first, second, and third time, respectively.

The number of females confined on June 30 was 51, as against 75 for the preceding year. The offense mostly incurred in by these prisoners was disturbing the peace, for which 30 were serving sentence. Only 3 were confined for felony. These women prisoners do the washing, ironing, and mending of clothes of their fellow inmates.

The total number of minors on June 30 was 334. Of these 213 were confined for crimes against property, 60 for crimes against persons, 17 for crimes against morals, and 44 for other miscellaneous offenses.

CONVICT LABOR ON ROADS.

To this important branch of the public service, connected with the construction, repair, and maintenance of insular highways, our penal institutions have furnished convict labor to the extent of 176,767 workdays, which means no inconsiderable saving for The People of Porto Rico.

PENITENTIARY.

The daily average number of prisoners who have rendered different services in the penitentiary during the year was as follows: Roads, 156; school, 26; shoemaker shop, 24; carpenter shop, 13; tailor shop, 10; baker shop, 6; barber shop, 4; kitchen, 3.

Carpenter work amounting to \$546.59 was performed in the penitentiary during the year. The tailor shop manufactured 4,633 suits and 1,938 shirts for prisoners and all the necessary linen for the infirmary. The shoemaker shop manufactured 1,426 pairs of shoes for use by the prisoners. The infirmary is in good sanitary condition, with an operating room well equipped with the necessary instruments to perform any surgical operation.

We desire to call attention once more to the urgent need of an adequate penitentiary building.

REFORM SCHOOL.

The number of inmates in this institution on June 30, 1914, was 100, of whom 38 were in the honor rank, 20 in the rank for promotion, and 42 on probation. The health condition of these inmates has been satisfactory, no death having occurred during the year.

The average daily attendance has been as follows: Schoolroom, 85; tailor shop, 24; shoemaker shop, 33; carpenter shop, 26.

The inmates have manufactured 3,245 garments for their own use and for the institution. The inmates working in the shoemaker shop manufactured 200 pairs of shoes and repaired 334 other pairs, and work to the value of \$735.80 was done in the carpenter shop. During the year 8 inmates were definitely discharged, 2 were released on parole, and 3 were pardoned.

The institution has been subjected to many changes and improvements, such as the erection of living quarters for the employees.

It has also been provided with plenty of wholesome drinking water by means of a cistern having a capacity of 50,000 gallons. Also a reservoir was built on the upper

part of the school building, the water for domestic use being pumped by means of a motor with a capacity of 2,000 gallons per hour. A plant that furnished plenty of excellent electric lighting has also been installed, and the road that is to connect the institution with the city of Mayaguez is now nearing completion.

A bandmaster has also been appointed to give music training to the boys, and it will not be long before a band is organized.

JAILS

The sanitary condition of the jails is satisfactory notwithstanding the fact that some of the buildings containing the jails are not adequate.

The new building for the Humacao jail, which has been fitted out with all modern conveniences, was inaugurated at the expiration of the fiscal year. This jail, as well as the Arecibo, Mayaguez, and Ponce jails, is in good and safe condition. Such is not the case, however, with the Aguadilla and Guayama jails, the buildings being very old and entirely inadequate for the purpose.

Provision for the erection of these two jails and the penitentiary deserve the immediate attention of the legislative assembly.

Tables showing various facts concerning the prisoners are appended hereto.

Very respectfully,

M. CAMÚNAS,

Director of the Department of Labor, Charities, and Correction.

THE GOVERNOR OF PORTO RICO,

San Juan, P. R.

Statement of the management of penal institutions, fiscal year 1914.

Expenditures.	Arecibo jail and San Juan jail at Arecibo.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Total.
Food.....	\$22,920.36	\$4,035.27	\$5,920.24	\$7,278.70	\$7,274.07	\$6,402.58	\$1,716.68	\$6,529.12	\$79,735.10
Medicines and surgical supplies.....	574.88	118.80	297.60	176.01	53.39	279.21	65.70	224.60	2,411.44
Lighting.....	1,832.23	716.08	387.61	457.09	.....	220.10	241.63	389.03	4,274.36
Water.....	1,019.08	434.91	130.00	240.00	161.80	34.18	.....	.....	2,069.97
Rent of buildings.....	.....	730.00	.....	.....	.....	720.00	.....	.....	1,440.00
Incidental expenses.....	4,275.08	277.05	533.61	287.01	770.35	603.56	392.30	1,534.95	10,945.07
Salaries.....	19,630.81	4,638.33	7,233.20	7,401.34	5,274.10	6,137.00	4,591.00	11,436.50	78,093.13
Clothing for the penitentiary and all district jails.....	7,229.20	.....	.....	.....	.....	.....	.....	1,476.02	8,705.22
Savings fund for prisoners discharged from the penitentiary.....	2,980.04	.....	.....	.....	.....	.....	.....	.....	2,980.04
Material for manufacturing articles for sale.....	414.68	.....	.....	.....	.....	.....	.....	.....	414.68
Transportation.....	.....	.....	.....	.....	.....	.....	.....	.....	1,397.37
Equipment.....	.....	.....	.....	.....	.....	.....	.....	.....	1,242.21
Total.....	60,946.38	33,310.71	14,433.72	15,843.18	13,515.71	14,396.36	7,007.31	24,199.77	193,719.59
Daily per capita:									
Regular ration.....	14.04	13	13	13	13	13	13.90	14.81	14.81
Sick ration.....	17.94	17	17	17	17	17	17.90	17.56	17.56

Average cost per annum, fiscal year 1914.

Item.	Arecibo jail and San Juan jail.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Total.
Food for each prisoner.....	\$52.45	\$47.47	\$48.52	\$48.20	\$55.11	\$48.14	\$49.05	\$65.29	\$51.60
Average annual cost of every prisoner in relation to the total amount expended for maintenance of each penal institution.....	139.46	115.40	118.80	104.90	102.39	108.24	200.20	241.99	125.38

Average number of prisoners.

Prisoners.	Penitentiary.	San Juan jail.	Arecibo jail and San Juan jail.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Total.
Daily average number of prisoners, fiscal year—											
1906.....	591	455	52	77	105	299	118	158			1,846
1907.....	668	271	97	61	105	215	130	146			1,693
1908.....	646	237	118	50	137	181	105	127	65	26	1,692
1909.....	559	253	107	67	117	199	104	120	84	44	1,654
1910.....	530	192	117	73	122	175	99	109	104	71	1,592
1911.....	546	236	100	49	96	270	112	85	58	89	1,641
1912.....	501	252	102	43	110	309	128	100	38	98	1,681
1913.....	486	254	82	53	192	162	158	97	36	96	1,527
1914.....	437		350	85	122	151	132	133	35	100	1,545
Daily average number of sick prisoners, fiscal year—											
1906.....	76	24	3	3	11	18	3	20			158
1907.....	73	8	2	1	2	14	4	17			121
1908.....	70	8	5	1	10	17	8	15	2	2	138
1909.....	58	8	3	1	13	16	8	7	3	1	118
1910.....	54	6	3	1	4	15	4	6	4	3	100
1911.....	50	11	2	2	4	13	4	3	2	3	94
1912.....	70	18	3	2	6	10	5	3	2	5	124
1913.....	74	21	2	1	6	7	8	6	1	5	131
1914.....	70		30	1	11	4	7	6	.72	2	132

Statement showing terms of sentence of prisoners confined in the penal institutions June 30, 1914.

Prisoners.	Penitentiary.	Arecibo and San Juan jail at Arecibo.	Ward of the San Juan jail located in the penitentiary.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Total.
Awaiting trial.....		9	31	5	2	19	9	19	1		95
Sentenced.....	376	62	206	95	103	161	100	123	22	100	1,348
Total.....	376	71	237	100	105	180	109	142	23	100	1,443
Sentenced to serve until 21 years of age.....										100	100
Up to 6 months.....	4	47	119	24	37	54	42	70	6		403
Over 6 months and less than 1 year.....	2	2	15	3	7	23	26	3	1		82
1 year and less than 2.....	76	6	60	24	23	33	14	20	6		262
2 years and less than 3.....	36	1	9	11	8	14	3	13	2		97
3 years and less than 4.....	21		1	4	5	8	2	6	2		49
4 years and less than 5.....	6	2		3	2	3	1				17
5 years and less than 6.....	44	1	1	5	5	4	1	2	2		65
6 years and less than 8.....	33	2	1	2	4	6	1	4			53
8 years and less than 10.....	21			3	2	1	4	1			32
10 years and less than 15.....	53			10	7	6	1	3	1		80
15 years and less than 20.....	13			1			5				23
20 years and less than 30.....	26	1		4	2	7			2		42
30 years and over.....	3			1	1						5
Lifetime.....	36										36
Condemned to death.....	2										2
Total.....	376	62	206	95	103	161	100	123	22	100	1,348

Number of commitments of prisoners on June 30, 1914.

Item.	Penitentiary.	Arecibo jail and San Juan jail.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Total.
Confined for the—										
First time.....	307	143	80	63	118	58	66	6	62	903
Second time.....	41	50	9	15	22	23	17	5	28	134
Third time.....	17	35	4	10	13	12	24	3	9	210
Fourth time.....	9	23		9	10	3	11	2	1	68
Fifth time.....	2	15	4	2	8	6	3	2		42
Sixth time.....		13	1	1	2	2	4			26
Seventh time.....		6		2	3	1	7			19
Eighth time.....		6			2	1				9
Ninth time.....		5	2		1		1	1		10
Tenth time.....		2			1	1		1		5
Eleventh time.....		2								2
Twelfth time.....		4		1						5
Thirteenth time.....		1								2
Fourteenth time.....						1	2			3
Fifteenth time.....		3		1		1	7			12
Total.....	376	308	100	105	180	109	142	23	100	1,443

Number of prisoners on June 30, 1914—Age when convicted.

Age.	Penitentiary.	Arecibo jail and San Juan jail.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Total.
Up to 10 years.....									15	15
11 years and under 16 years.....		31	2		11	2	3		85	134
16 years and under 21 years.....	74	87	24	23	22	17	31	2		280
21 years and under 25 years.....	112	94	27	33	15	32	36	8		357
25 years and under 30 years.....	74	51	27	24	46	29	34	8		293
30 years and under 35 years.....	44	16	4	10	17	12	15	2		120
35 years and under 40 years.....	23	16	8	4	34	7	10	1		103
40 years and under 45 years.....	132	6	4	9	20	6	5	1		73
45 years and under 50 years.....	8	2	2	1	13	1	1			28
50 years and under 55 years.....	13	13	1		2	3	1	1		23
55 years and under 60 years.....	4	4	1	1			3			11
60 years and under 65 years.....	2	1					2			5
65 years and under 70 years.....							1			1
Total.....	376	308	100	105	180	109	142	23	100	1,443

Nationality of prisoners confined in the penal institutions June 30, 1914.

Country.	Penitentiary.	Arecibo jail and San Juan jail.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Total.
United States.....	2	1								3
Porto Rico.....	366	305	100	105	179	109	142	23	99	1,428
Spain.....	2	1								3
England.....	1									1
France.....	1				1					2
Italy.....	1									1
Mexico.....	1									1
Cuba.....	1									1
Dominican Republic.....	1	1							1	3
Total.....	376	308	100	105	180	109	142	23	100	1,443

Summary of offenses, June 30, 1914.

Offense.	Number.	Rate per 1,000 of population.	Percentage on total number of offenses.
Larceny (grand, 114; petit, 301).....	415	0.3709	23.43
Assault and battery.....	221	.1975	12.47
Burglary.....	195	.1743	11.01
Murder.....	99	.0885	5.59
Homicide.....	97	.0867	5.47
Breach of public peace.....	54	.0483	3.05
False impersonation and imposture.....	43	.0384	2.43
Embezzlement.....	42	.0375	2.37
Rape.....	42	.0375	2.37
Attempt to kill.....	24	.0214	1.35
Dishonest exhibition.....	21	.0187	1.18
Mayhem.....	20	.0179	1.13
Concealed weapons.....	14	.0125	.79
Attempt to commit homicide.....	14	.0125	.79
Attempt to commit rape.....	14	.0125	.79
Against nature.....	10	.0089	.56
Violation of Federal acts United States.....	10	.0089	.56
Perjury.....	9	.0080	.51
Forgery.....	8	.0071	.45
Seduction.....	8	.0071	.45
Arson.....	7	.0063	.40
Malicious injury.....	6	.0053	.33
Incest.....	6	.0053	.33
Violation of municipal ordinances.....	5	.0044	.28
Attempt to commit burglary.....	5	.0044	.28
Lunatics.....	4	.0035	.22
Abandonment and desertion of minors.....	4	.0035	.22
Violation.....	4	.0035	.22
Conspiracy.....	3	.0026	.16
Against public justice.....	3	.0026	.16
Violation of internal-revenue laws.....	3	.0026	.16
Robbery.....	3	.0026	.16
Adultery.....	2	.0017	.11
Against the public morals.....	2	.0017	.11
Corruption of minors.....	2	.0017	.11
Extortion.....	2	.0017	.11
False pretense.....	2	.0017	.11
Counterfeiting.....	2	.0017	.11
Bribery.....	2	.0017	.11
Other offenses.....	16	.0143	.90
Total.....	1,443		

Grand total of prisoners, June 30, 1914.

Item.	Penitentiary.	Arecibo jail and San Juan jail.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Reform school.	Total.
Confined in the penal institutions.....	376	308	100	105	180	109	142	23	100	1,443
Outside penal institutions:										
Paroled.....	47									47
Fugitives.....	19	31	7	4	34	10	5	6	1	117
Total.....	442	339	107	109	214	119	147	29	101	1,607

Sentences, by calendar year, for principal crimes, from and after 1887.

Year.	Against person.				Against property.				Against morals.		
	Murder.	Homicide.	Attempt to kill.	Total.	Arson.	Robbery.	Burglary.	Total.	Rape.	Seduction.	Total.
1887.....	1	21	5	27	3	68	.....	71	8	.....	8
1888.....	.....	19	9	28	.....	18	.....	18	.....	.....	.....
1889.....	.....	20	12	32	.....	3	.....	3	.....	.....	.....
1890.....	1	31	3	35	.....	28	.....	28	.....	.....	1
1891.....	2	40	5	47	4	122	.....	126	1	.....	6
1892.....	.....	36	.....	36	9	61	.....	70	6	.....	4
1893.....	.....	32	2	34	1	56	.....	57	4	.....	5
1894.....	.....	33	4	37	.....	109	.....	109	5	.....	4
1895.....	.....	16	4	20	2	113	.....	115	4	.....	4
1896.....	2	22	4	28	.....	88	.....	88	.....	.....	.....
1897.....	3	34	6	43	2	48	.....	50	.....	.....	.....
1898.....	2	22	1	25	.....	8	.....	8	.....	.....	.....
1899.....	5	21	6	32	8	74	.....	82	1	.....	1
1900.....	8	28	17	53	3	117	.....	120	3	.....	3
1901.....	3	25	13	41	3	79	.....	82	15	.....	5
1902.....	5	21	7	33	2	50	.....	57	.....	.....	10
1903.....	9	30	7	46	3	14	.....	32	49	.....	16
1904.....	9	25	3	37	1	8	.....	20	29	.....	10
1905.....	25	15	14	54	.....	2	.....	58	60	.....	37
1906.....	16	21	15	52	.....	1	.....	82	83	.....	29
1907.....	9	19	19	47	.....	3	.....	90	93	.....	27
1908.....	9	20	6	35	1	4	.....	96	101	.....	20
1909.....	5	17	15	37	4	4	.....	129	137	.....	13
1910.....	12	48	6	66	2	2	.....	141	145	.....	18
1911.....	17	22	12	51	2	.....	.....	32	34	.....	8
1912.....	10	33	5	48	2	1	.....	69	72	.....	11
1913.....	8	21	5	34	.....	1	.....	74	75	.....	5
From Jan. 1 to June 30, 1914...	8	7	1	16	.....	.....	.....	24	24	.....	3

Number of days' work performed by prisoners employed on the insular highways during the fiscal year 1914.

Month.	Penitentiary.	Arecibo jail and San Juan jail.	Aguadilla jail.	Mayaguez jail.	Ponce jail.	Guayama jail.	Humacao jail.	Vieques jail.	Total.
1913.									
July.....	4,453	2,066	1,875	1,628	1,553	1,627	1,076	814	15,092
August.....	4,605	2,351	1,637	1,420	1,802	1,750	1,178	804	15,547
September.....	4,633	2,643	1,322	1,154	1,783	1,698	1,025	259	14,517
October.....	4,712	2,965	1,183	1,391	1,979	1,798	1,073	490	15,591
November.....	4,221	2,860	1,878	1,056	1,744	1,784	1,369	204	14,116
December.....	4,156	2,760	1,126	1,157	1,822	1,871	1,458	212	14,562
1914.									
January.....	3,896	2,424	1,553	978	1,405	1,552	1,341	404	13,513
February.....	3,392	1,934	885	1,028	1,333	1,364	1,560	357	11,853
March.....	3,712	2,172	791	1,743	1,714	1,606	1,949	365	14,052
April.....	3,552	2,113	722	1,704	2,259	1,478	1,915	368	14,111
May.....	3,425	2,421	1,348	1,647	2,936	1,515	1,656	342	15,290
June.....	5,629	2,527	2,490	1,329	2,796	1,703	1,764	276	18,523
Total.....	50,386	29,236	15,819	16,195	23,126	19,746	17,364	4,895	176,767

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